



FY 2014-2015 Adopted Budget



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget presentation to the County of Moore for its annual budget for the fiscal year beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**County of Moore
North Carolina**

**Adopted Annual Budget
Fiscal Year 2014-2015**



Larry Caddell
Chair, Board of Commissioners

Jimmy Melton
Vice Chair

Nick Picerno
Commissioner

Randy Saunders
Commissioner

Otis Ritter
Commissioner

J. Wayne Vest
County Manager



County of Moore

MISSION:

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family

VISION:

Governing conservatively with innovative leadership and providing exemplary public service

VALUES:

Commitment to public service through integrity, respect and compassion to earn the public's trust



Introduction

The pages in this document represent our plans to utilize the County's resources to continue a quality of life that is safe, clean, prosperous, and enjoyable. Moore County is also our home, and we take pride in having the opportunity to improve the County through our professional lives each day. We are pleased that by reading this document you share our desire to enhance one of the most vibrant counties in the nation. We hope that readers at all levels of budget experience will find this document to be an informative presentation of the challenges that face Moore County.

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. Technical terms like "Unrestricted Intergovernmental Revenue," for example, can also be confusing, so this document attempts to define and clarify terms wherever necessary; should it fail to do so, please contact the County Manager's Office at (910) 947-6363.

The layout of the document is intended to take the reader from the broadest budget presentations (trends, consolidated totals, etc.) to the more specific budget presentations (individual departmental budgets, specific projects, etc.). Realizing that information needs differ for every reader, the document is divided into sections to provide easy "flip-to" access.

County Manager's Message: The County Manager discusses the major issues that affect County operations. In essence, the County Manager defines the costs of the issues facing the County (expenditures) and proposes the resources (revenues) to apply to each issue.

Budget Ordinance: The actual legally binding ordinance that establishes the new annual budget.

County Council Goals & Financial Policies: Council's goals for the next fiscal year are established. Fiscal management policies are also presented, including modifications for the new budget year.

Budget Guide: How does the County develop its budget document, and what do all the pages of numbers and tables mean anyway? The section dissects the structure of the budget, and explains the relationships between its many facets. We recommend that the novice reader start here to gain an understanding of the budget.

Budget Summary: The document begins to evaluate the numbers that have been articulated in the County Manager's Message and officially proposed in the Budget Ordinance. A context for the budget begins to develop as it is related to budgets of previous years. Consolidated summaries, as well as the detail underlying budget decisions, focus on the premises used to develop the budget. The section presents trends and assumptions for revenues and expenditures, as well as discussions of fund balance projections and personnel projections.

About County Services: This section includes brief descriptions of the various County departments and divisions, and the responsibilities of each.

General Fund, Enterprise Funds, and Other Funds Sections: Every County department or division appears with individual presentations of performance measures, objectives, and budgets. The presentations of the departments—and how they relate to their individual funds—are the most specific presentations of the budget.

Capital Improvements: A feature section that highlights special County capital improvement initiatives, including those with state or federal grant funding.

Introduction



Debt Service: The County's debt position is discussed with projections for future debt needs.

Five Year Financial Forecast: What are the assumptions that will guide the decision-making process in the coming years? Forecasts for expenditures and revenues establish the parameters for budgets to five years in the future.

Supplementary Information: Find some background information about the County of Moore here. Included are demographic, geographic, historical, and statistical information, as well as the County's pay plan.

Budget Glossary: If a term is not defined in the document, look here. Most acronyms and technical terms are defined when they first appear in the document, but some are defined here to provide needed explanations.

To find specific information that appears in individual sections, please refer to the Table of Contents in the front of the document.

Budget Process

Budget Preparation Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. The FY 2014-2015 Budget Calendar is displayed in this document.

Financial Forecasting

The annual budget process begins with the Budget Office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The Budget Office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

County Commissioners' Strategic Planning

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

Departmental Budget Development

Departments begin developing their budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their "value" and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Office as expansion requests. Expansion requests identify the program's purpose, costs, objectives, and proposed funding sources. The expansion request also describes how the new or enhanced program is linked with



Introduction

overall Board of Commissioners' priorities. Departments are encouraged to prioritize their expansion requests and only submit a limited number of requests each year.

In addition to the budget worksheets and expansion request forms, departments are required to submit the following information to the Budget Office.

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization's mission and priorities.

County Manager Review

Once the Budget Office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. Expansion requests are evaluated based on the County's financial capacity and on how they relate to the Commissioners' priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner's goals. Following these senior management sessions, a countywide proposed operating budget is developed.

Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

Budget Amendments & Revisions

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer's liability.

Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions do not require Board of Commissioners' approval.

Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

Introduction



During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities.

Local Governments exist to provide a wide range of basic services on which we all depend; police and fire protection, streets and sidewalks, water systems, garbage collections, and parks, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making. This document contains Moore County's FY 2014-2015 Adopted Budget, which is the financial plan that will guide County operations over the next year.



Introduction

Structural Organizational Chart

Moore County, North Carolina

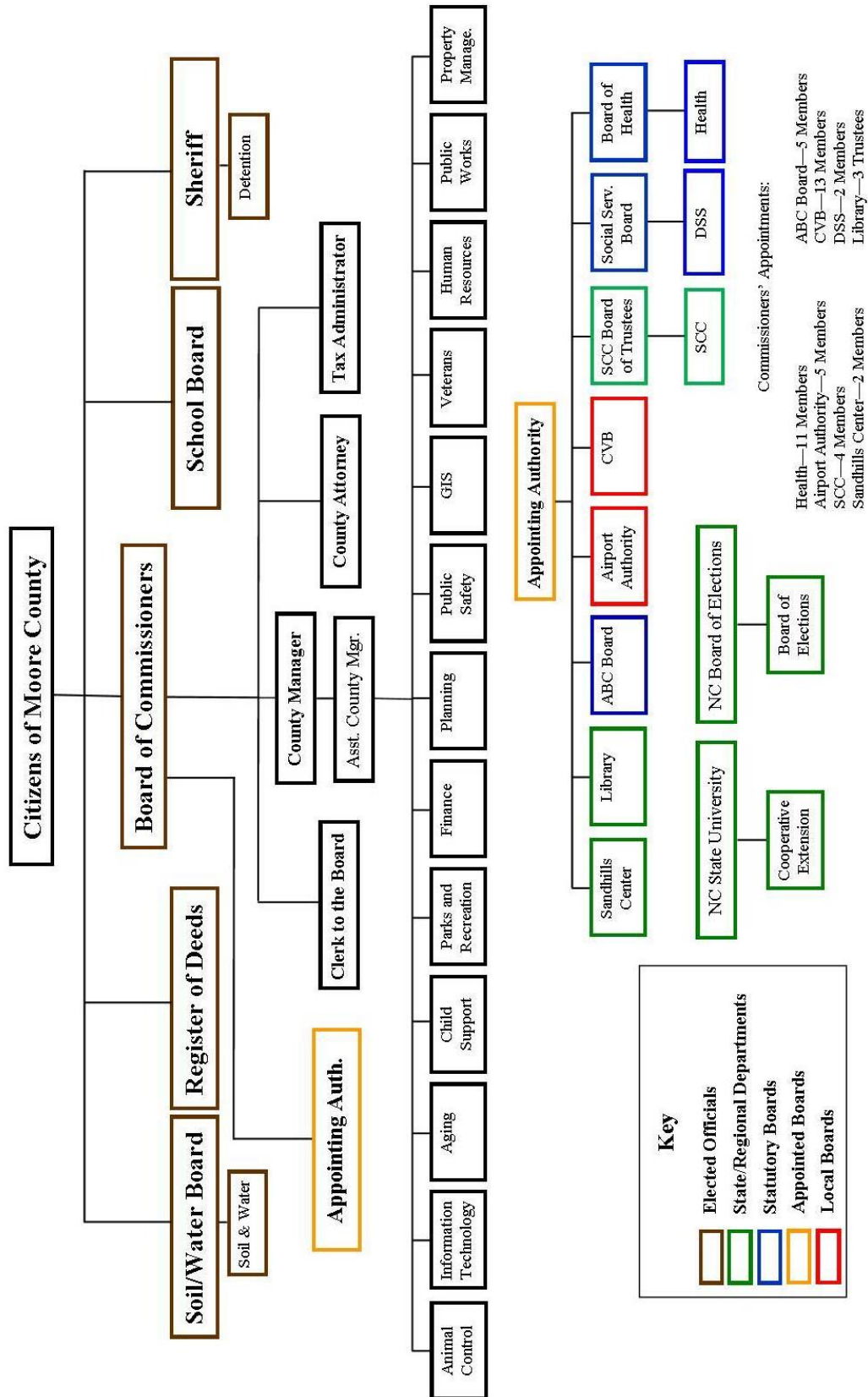


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2015 Manager's Budget Recommendations for Fiscal Year 2015

May 20, 2014

INTRODUCTION:

The Honorable Larry Caddell, Chairman
Honorable Members of the Moore County Board of Commissioners

As Moore County Manager, I am pleased and honored to present to the Board of Commissioners the 2015 fiscal year budget which has been developed in accordance with Section 159 of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act.

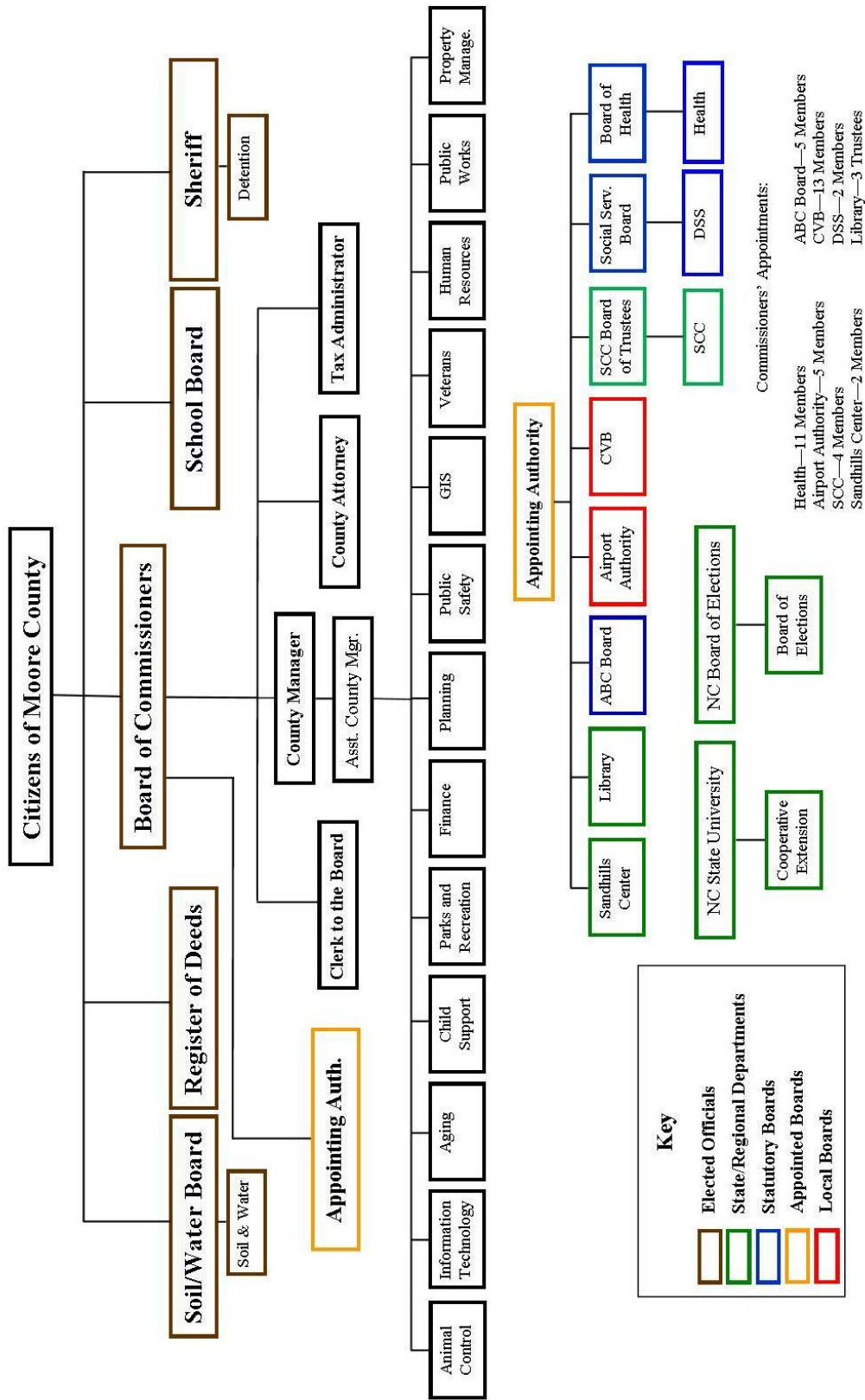
Although this document is termed the, "Manager's Budget Recommendation" it is the result of several meetings and discussions by the Budget Team with the County Department Directors, as well as, the leaders of other organizations and entities that receive funding from/through the County. The Budget Team Members are listed below along with a general organizational chart.

Name	Position/Title
Nick Picerno	Moore County Board of Commissioners
Randy Saunders	Moore County Board of Commissioners
Laura Williams	Clerk to the Board
Carrie Neal	Chief Finance Officer
Denise Brook	Human Resources Director
Tami Golden	Internal Auditor
Wayne Vest	County Manager



Structural Organizational Chart

Moore County, North Carolina





OVERVIEW:

The Manager's recommended budget provides a sound basis and balanced budget plan for managing the upcoming fiscal year's revenues and expenditures across all fund types and has been developed with the guiding principles of:

- Maintaining the current tax rate
- Evaluating positions to ensure allocations maximize efficiency and effectiveness
- Identifying expense reductions
- Protecting employee health insurance benefits
- Preserving the employee compensation package to include the potential of Cost of Living Adjustment

The 2015 Recommended Budget is balanced at \$129,593,661 for all County operations and debt service requirements which equates to a 1.14% increase as compared to the fiscal year 2014 adopted original budget. The Net Total 2015 Recommended Budget is \$120,784,220 as compared to the Net Total 2014 adopted budget of \$119,840,905 which is .79% increase. The difference between the gross budget and net budget is related to transfers and assessments within County departments that serve to show the actual cost associated with department operations.



Manager's Message

GUIDING PRINCIPLES:

- **Maintain Current Tax Rates:** The recommended budget maintains the County General Tax Rate at **.465** per \$100 of valuation, the Advanced Life Support Rate at **.02** per \$100 of valuation and proposes no rate changes for the various fire districts with the exception of a .01 increase for West End Fire District from .059 to .069. This increase is recommended to support the acquisition of apparatus.

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
COUNTY GENERAL	0.445	0.479	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.03	0.025	0.02	0.02	0.02	0.02	0.02	0.02

FIRE DISTRICTS

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
A SOUTHERN PINES	0.09	0.09	0.089	0.089	0.089	0.089	0.089	0.089
B CRESTLINE	0.083	0.083	0.083	0.083	0.085	0.083	0.083	0.083
C PINEBLUFF	0.085	0.085	0.084	0.084	0.089	0.086	0.086	0.086
D PINEHURST	0.086	0.086	0.084	0.084	0.084	0.084	0.084	0.084
E SEVEN LAKES	0.042	0.042	0.038	0.038	0.04	0.04	0.04	0.04
F WEST END	0.06	0.06	0.06	0.06	0.059	0.059	0.059	0.069
G EASTWOOD	0.07	0.07	0.069	0.069	0.07	0.07	0.07	0.07
H CIRCLE V	0.065	0.065	0.063					
J ROBBINS	0.063	0.063	0.063	0.063	0.061	0.063	0.063	0.063
K CARTHAGE	0.065	0.065	0.062	0.062	0.067	0.064	0.064	0.064
L CAMERON	0.088	0.105	0.103					
M HIGHFALLS	0.049	0.049	0.049	0.049	0.066	0.066	0.066	0.066
N EAGLE SPRINGS	0.073	0.073	0.071	0.071	0.078	0.075	0.075	0.075
P ABERDEEN	0.097	0.097	0.09	0.09	0.093	0.092	0.092	0.092
Q CRAINS CREEK	0.115	0.115	0.115	0.108	0.111	0.111	0.111	0.111
T WHISPERING PINES	0.046	0.055	0.055	0.055	0.058	0.058	0.058	0.058
V CYPRESS POINTE				0.08	0.079	0.081	0.081	0.081
W WESTMOORE	0.057	0.057	0.057	0.057	0.071	0.07	0.07	0.07



GUIDING PRINCIPLES (continued):

- Evaluating positions to ensure allocations maximize efficiency and effectiveness:

The chart below provides the total Full Time Equivalent (FTE) allocation for fiscal year (FY) 2015 as well as a comparison to FTE allocations for prior years back to FY 2008. Although the total FTE allocation increased from 626.5 to 634, there were 5 departments with position allocation decreases and 1 department with an allocation increase. The second chart provides details of each department's allocation.

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0



Manager's Message

Department	FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4	0	4		4		4		4		4	
Aging	20	1	20	1	20	1	20	1	20	1	20	1
Animal Operations							9	3	10	4	10	4
Child Support	10	0	10		10		10		10		10	
Child Support - Day Reporting Center	1	1	1		1		1		1		1	
Child Support - Youth Services	1	1	1		1		1		1		1	
Cooperative Extension	8	0	8		8		7		7		7	
County Attorney	7	0	6		6		6		7		7	
District Attorney's Office	2	0	2		2		0		0		0	
Elections	4	0	3		4		4		4		4	
Financial Services	8	0	7		7		7		7		7	
GIS	4	0	4		4		4		3		3	
Governing Body	1	0	1		1		1		1		1	
Health	66	6	63	5	60	4	51	1	53	1	51	1
Human Resources	3	0	3		3		3		3		3	
Information Technology	11	1	11	1	10	1	10	1	8	1	8	1
Library	9	1	9		9		9		9		9	
Parks & Recreation	5	3	5	1	5	1	5	1	5	1	5	
Planning	19	0	18		15		14		13	1	13	1
Public Safety - E911 Communications	17		15		15		15		15		15	
Emergency Management/Fire			3		3		3		2.25		2.25	
Public Works - Solid Waste	10		10		10		10		9		9	
Register of Deeds	11		11		10		10		10		10	
Sheriff	76	1	76	1	76	1	76	1	76	1	76	1
Sheriff - Detention Center	38		38		38		42		42		56	
Social Services	106		106		106		101		102		102	
Soil & Water Conservation	4		4		4		4		4		3	
Tax	31		29		27		27		25		24	
Veterans	3		3		3		3		3		3	
Public Works - Property Management	25	0	25	0	25	0	25	0	25	0	25	0
TOTAL GENERAL FUND	504	15	496	9	487	8	482	8	479.25	10	489.25	9
Emergency Medical Services	52		51		51		58		66.75		66.75	
Transportation	12	9	12	9	11	9	11	9	11	9	10	7
Self Insurance Fund	1		1		1		1		1		1	
Public Works - Utilities	41		41		41		40		40		40	
Public Works - WPCP	19	0	19	0	19	0	19	0	19	0	19	0
TOTAL OTHER FUNDS	125	9	124	9	123	9	129	9	137.75	9	136.75	7
Totals	629	24	620	18	610	17	611	17	617.00	19	626.00	16
Total Number of FTEs	641.0		629.0		618.5		619.5		626.5		634.0	

FY14/15 Changes

Health - reduce 2 FT positions

Parks & Rec, reduce 1 PT position

Detention Center - add 14 FT positions

Tax - reduce 1 FT position

Soil & Water - reduce 1 FT position

Transportation - reduce 1 FT, 2 PT positions



GUIDING PRINCIPLES (continued):

- Identifying expense reductions:

There are numerous expense line items within each department's budget. At the beginning of the budget process, each department director was asked to review each line item and evaluate the possibility of a reduction. Additionally, any requested increases were required to be summarized in spreadsheet format and accompanied a narrative explanation substantiating the increase.

- Protecting employee health insurance benefits:

The County provides health insurance benefits through a self insured benefit plan. The County entered into a new contract with First Carolina Care for FY 2014 for administration of the health insurance benefits. The County also contracts with Mark III to provide analysis and consulting services regarding the plan benefits. To avoid a significant increase in the cost of providing employee benefits, some changes are recommended beginning with the FY 2015 budget.

- Preserving the employee compensation package to include the potential of Cost of Living Adjustment:

The recommended budget fully funds all recommended positions, fully funds longevity, offers no changes to leave accrual, and offers no changes to post employment benefits currently in place, and funds a 2% Cost of Living Adjustment for all employees, including those classified as Resource.



Manager's Message

FUNDS, BALANCES, AND DEFINITIONS:

The process of developing the budget for the 2015 fiscal year involved reviewing the June 30, 2013 audited data for the various accounting funds for fund balances, cash balances, and trends. The charts below provides a list of the funds that were part of the review process and provides the Fund Type along with any specific notes regarding some of the funds. The information contained in the Audited Fund Balances Chart was taken from the Moore County Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2013. A brief description/definition of the Fund Types is included below the charts.

Chart 1: Fund Name and Type

Proposed FY14/15 Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	
100	General	General	
200	Public Safety/Emergency Management	Special Revenue	Annual
210	E911 Telephone	Special Revenue	Annual
211	Fire Districts - Real/Personal	Special Revenue	Annual
212	Fire Districts - Motor Vehicle	Special Revenue	Annual
220	Soil Water Conservation District	Special Revenue	Annual
230	Transportation Services	Special Revenue	Annual
240	Multi-Year Grant	Special Revenue	Multi-year
250	Capital Reserve-Projects	Special Revenue	Multi-year
251	Capital Reserve-Debt	Special Revenue	Multi-year
252	Capital Reserve-Enterprise	Special Revenue	Multi-year
600	Water Pollution Control Plant	Enterprise	Annual
610	Public Utilities	Enterprise	Annual
620	East Moore Water District	Enterprise	Annual
810	Risk Management	Internal Service	Annual
Total County Funds			
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	Annual
640	Airport Authority	Comp Unit/Enterprise	Annual
Total Component Units			

Note 1: Multi-year Capital Projects Funds are not listed

Manager's Message



FUNDS, BALANCES, AND DEFINITIONS (continued):

Chart 2: Audited Fund Balances

Cash & Fund Balances Audited for FY13				
Fund	Name	Cash 6/30/13	FB 6/30/13	FUND TYPE
100	General	\$25,153,473	\$31,699,289	General
200	EMS	\$2,889,848	\$2,934,538	Special Revenue
210	E911 Telephone	\$706,355	\$723,133	Special Revenue
211	Fire Districts - Real/Personal			Special Revenue
212	Fire Districts - Motor Vehicles			Special Revenue
	Fire Districts Totals	\$90,842	\$82,331	Special Revenue
220	Soil Water Conservation District	\$56,893	\$56,328	Special Revenue
230	Transportation	\$4,254	\$96,457	Special Revenue
240	Multi-Year Grant	\$0	\$387,837	Special Revenue
250	CR-Project	\$6,573,513	\$6,573,513	Special Revenue
251	CR-Debt	\$3,839,420	\$3,839,420	Special Revenue
252	CR-Enterprise	\$1,694,865	\$1,694,865	Special Revenue
260	CVB	\$124,678	\$247,019	Comp Unit/Spec Rev
600	WPCP	\$194,639	\$16,134,512	Enterprise
610	Utilities	\$2,459,735	\$19,822,660	Enterprise
620	EMWD	\$240,016	\$3,014,720	Enterprise
640	Airport	\$1,229,392	\$1,644,750	Component Unit/Enterprise
810	Risk Mgmt	\$684,665	\$454,389	Internal Service

Note

- 1 Multi-year Capital Projects Funds are not listed

Note

- 2 C.A.F.R Report shows General Fund and Capital Reserve for Debt together totaling \$31,699,289
Unassigned FB is \$18,902,092

Note

- 3 Multi-Year Grant fund cash balance is Restricted Cash



FUNDS, BALANCES, AND DEFINITIONS (continued):

FUND DEFINITIONS:

General Fund – Basic Account which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

Manager's Message



FISCAL YEAR 2015 SUMMARY OF BUDGETED FUNDS:

The recommended 2015 budgeted revenues and expenditures are balanced at \$129,593,661 with the chart below providing the details of each fund in regards to Fund #, Fund Name, Fund Type, Proposed Gross Budget, Transfers, and Net Budget.

Proposed Gross and Net Budget by Fund FY14/15					
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget
100	General/IT/PM	General	\$89,947,833	-\$5,323,892	\$84,623,941
200	Public Safety/Emergency Mgmt	Special Revenue	\$6,162,469	-\$1,313,070	\$4,849,399
210	E911 Telephone	Special Revenue	\$428,350	\$0	\$428,350
211	Fire Districts - Real/Personal	Special Revenue	\$3,008,476	\$0	\$3,008,476
212	Fire Districts - Motor Vehicle	Special Revenue	\$272,305	\$0	\$272,305
220	Soil Water Conservation District	Special Revenue	\$21,918	\$0	\$21,918
230	Transportation Services	Special Revenue	\$1,170,812	-\$540,510	\$630,302
600	Water Pollution Control Plant	Enterprise	\$4,172,804	-\$408,581	\$3,764,223
610	Public Utilities	Enterprise	\$8,926,337	-\$931,648	\$7,994,689
620	East Moore Water District	Enterprise	\$1,535,813	\$0	\$1,535,813
810	Risk Management	Internal Service	<u>\$8,773,558</u>	<u>-\$8,609</u>	<u>\$8,764,949</u>
	Total County Funds		\$124,420,675	-\$8,526,310	\$115,894,365
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,448,620	-\$55,463	\$1,393,157
640	Airport Authority	Comp Unit/Enterprise	<u>\$3,724,366</u>	<u>-\$227,668</u>	<u>\$3,496,698</u>
	Total Component Units		\$5,172,986	-\$283,131	\$4,889,855
		Totals	\$129,593,661	-\$8,809,441	\$120,784,220



Manager's Message

FISCAL YEAR 2015 SUMMARY OF BUDGETED FUNDS (continued):

TRANSFERS AND ASSESSMENTS:

Transfers are made up of assessment amounts charged to County departments but paid by an Internal Service Fund, such as Risk Management. Some examples include: health insurance, wellness assessment, liability and property insurance, worker's compensation, and unemployment. Another transfer included in this budget is the transfer from the general fund to the Airport Authority which is made up of the sales tax and property tax the County collects and redistributes back to the Airport Authority Enterprise Fund.

Below is a list of the assessments included in the FY14 Budget for the General Fund:

Wellness Assessment	\$179,060
Health Insurance Costs	\$4,033,600
Liability & Property Insurance	\$172,251
Unemployment Insurance –NC legislation	\$116,472
Unemployment Premium	\$90,088
Worker's Compensation Claims	\$465,503
Worker's Compensation Premium	\$222,479
General Fund Assessment	<u>\$44,439</u>
Total General Fund Assessments	\$5,323,892

The health insurance costs are 75.76% of the total assessment.



OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2015 BUDGET:

Compensation and Benefits Recommendations:

The recommended FY 2015 budget proposes funding for the following:

- A 2% Cost of Living Adjustment (C.O.L.A.) for all County employees including those employees classified as Resource Employees.
- Fully funding for the Longevity and Service Pay programs.
- Progression through the Step Plan for employees who are not at step 5 of his/her current position but are anticipating advancing during the fiscal year.
- Contribution to employee retirement which is set at 7.07% for non-law enforcement employees and 7.41% increased from 7.28% for law enforcement employees.
- Contribution to employee 401k retirement plan at 3.00% for non-law enforcement employees with 3 or more years of service, 1.5% for non-law enforcement employees with fewer than 3 years of service, and 5.00% for law enforcement employees.
- Life insurance at 2X an employee's annual salary.
- Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee. Operations of Wellness Works are currently going through the Request for Proposals process.
- Employee health benefits coverage which increased \$500 per employee from \$7,900 to \$8,400 per employee.

The cost of providing health insurance for employees continues to increase; however the increase would be significantly higher if the County were covered under a fully insured plan versus the current self insured plan. Early into the budget process, discussions were held with Mark III Brokerage Inc., the County's consultant, regarding benefits coverage analysis and recommendations. Initially, the County was looking at a potential 14.37% increase to continue providing the same level of health benefits. In taking a proactive approach to controlling the increasing cost of health benefits, the budget takes into consideration initiatives that become effective July 1, 2014. These initiatives include:

- Requiring all employees to pay a \$15.00 per pay period premium for health benefits coverage and implementing a wellness incentive program whereby employees choosing to participate in a biometric screening and consultation will receive a \$15.00 per pay period reduction in employee premium.
- Auditing all employees who have spousal and dependant coverage to verify eligibility of the spouse and dependants.



Manager's Message

OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2015 BUDGET (continued):

- Disallowing spousal coverage for employees whose spouse is eligible for coverage through his/her employer or Medicare.
- Modifications to premiums, deductibles and co-pays as identified in the chart below.

	2013 - 2014 FCC/DST Health Solutions Aggregating \$150 80k/125%/Paid/12	2014 - 2015 FCC/DST Health Solutions Aggregating \$150 80k/125%/Paid/12
	Current Plan	Proposed Plan
	Current PPO	PPO
	In-Network	In-Network
Primary Care Physician Visits	\$30	\$35
Specialist Physician Visits	\$60	\$70
Preventive Care	0%	0%
Deductible	\$1,250	\$1,500
Deductible - Family Maximum	\$2,500	\$3,000
Coinsurance Maximum	\$2,000	\$2,000
Coinsurance - Family Maximum	\$4,000	\$4,000
Hospital Services	Deductible/20%	Deductible/30%
Emergency Room	\$250/Deductible/20%	\$250/Deductible/30%
Pharmacy	\$4/\$45/\$60/25% (\$100 max)	\$150 Deductible (Brands) \$4/\$45/\$60/25% (\$100 max)
Lifetime Maximum	Unlimited	Unlimited
Retirees	\$228.82	\$243.40
Employee - County Contribution	\$658.34	\$700.00
Employee Contribution	\$0.00	\$32.50
Spouse	\$252.03	\$268.08
Child	\$136.39	\$145.08
Children	\$246.11	\$261.79
Family	\$308.36	\$328.00

The net effect of the increases in the employee compensation and benefits package equates to \$1,211 based on a \$30,000 annual salary or roughly a 2.69% increase.



FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS:

General Fund (Fund 100)

The General Fund is the largest fund within the budget making up 69.29% of the total budget and is balanced at \$89,947,833.

Services, departments, and activities supported by the General Fund are divided into eight categories as identified in the chart below. The chart also provides within each category a detailed list of services, departments, and activities falling within each category.

SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT

Administration
Governing Body
Human Resources
Finance
County Attorney
Tax
Elections
Register of Deeds
Information Technology
Property Management

HUMAN SERVICES

Health Department
Social Services
Child Support
Youth Services
Veteran's Services
Aging RSVP
Animal Services

CULTURAL DEVELOPMENT

Parks and Recreation
Library

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

Planning, Zoning, Inspections
GIS
Solid Waste
Cooperative Extension
Soil and Water Conservation

PUBLIC SAFETY FUNCTIONS

Sheriff's Office
Detention Center
Day Reporting Center
Public Safety Fire Marshall
Public Safety
Communications

DEBT SERVICE

Debt Principal
Debt Interest

EDUCATION

Schools Expense
Schools Debt
College Expense
College Debt

NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT

Grants
Court Facility
Airport
Non Profits



Manager's Message

FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

General Fund revenues are comprised from a variety of sources with the chart below providing a detailed list of the revenue sources and the expenditure detail for each of the eight major categories of services, department, and activities. Following the chart is additional information related to revenue sources and additional points of interest related to expenditure categories.

General Fund Revenues	
Source	FY15 Budget
Property Tax	\$56,143,569
Sales Tax	\$14,940,827
Other Taxes	\$689,000
Interest	\$145,000
Departmental Fees	\$7,317,705
Grants	\$10,243,241
Transfers In	\$468,491
Total Revenues - GF	\$89,947,833

General Fund Expenditures	
GF Expenditures	FY15 Budget
General Government	\$11,784,927
Public Safety	\$11,017,125
Environmental	\$3,972,306
Human Services	\$18,274,536
Cultural	\$1,150,077
Education (incl debt)	\$38,507,564
Debt (excluding education)	\$3,214,176
Non-Dept/Non-Profits	\$1,885,454
Transfers	\$141,668
Total	\$89,947,833

Revenue Source Property Tax:

- The property tax rate is proposed to remain at .465/\$100 of valuation for FY 2015 and is estimated to generate \$56,143,569 in revenue.
- The rate chart below provides the information regarding the rates for County General for prior years back to Fiscal Year 2008 for comparison purposes.

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
COUNTY GENERAL	0.445	0.479	0.465	0.465	0.465	0.465	0.465	0.465

NOTE 1: Fiscal year 2007/2008 is the first fiscal year in the current revaluation cycle

- The total tax base which includes real property, personal property, motor vehicles and public service company values is estimated at \$12,325,600,000
- The proposed budget accounts for the 2% discount for early payment of property taxes prior to September 1, 2014.



FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

- The property tax revenue is based on a collection rate of 98.5% for real and personal property.
- A penny on the tax rate is projected to result in \$1,207,389 in revenue.

Revenue Source Sales Tax:

The sales tax estimate for fiscal year 2015 is \$14,940,827 which is a 4.910% increase over the current fiscal year projection of \$14,241,500. The projection is based on an analysis of the sales tax trend for this year as well as taking into consideration the impact of the expanded application of sales tax to include services.

Revenue Source Other Taxes:

Other taxes are made up of privilege license, rental vehicle and ABC (alcohol beverage control) tax revenues. The budgeted amount of \$664,000 is the same level of funding as the current fiscal year.

Revenue Source Interest Earnings:

In years past, revenue from interest earnings provided about \$1.5 million to the General Fund. Due to the economic downturn, interest rates have been at historical lows, which have greatly impacted this revenue source. This budget recommends no change in projections for this revenue stream at \$145,000.

Revenue Source Departmental Fees:

Revenues from user fees are expected to be \$7,342,705, which is a 5.31% or \$370,277 increase over the current year of \$6,972,428. These fees include any revenues generated by the departments through the County-adopted fee schedule. Generally, these fees are intended to pay or partially pay for a specific service offered by the County that is not widely used by the general public. Some departments that are included in the increase of fees for the General Fund are Planning, Solid Waste, Register of Deeds, Animal Operations and Health.

Revenue Source Restricted Intergovernmental Revenues or Grants:

The Department of Social Services expects to receive \$7,298,122 in revenues, which is only slightly higher than the current year revenues of \$7,276,287. The Health Department expects to receive \$804,821 in revenues, which is 5.6% lower than the current year of \$852,495 and a decrease for the second year in a row. Child Support expects to receive \$650,000 in revenues, which is 4.0% higher than the current year expectation of \$625,000 and Aging expects to receive \$830,706 in revenues, which is 6.40% lower than the current year expectation of \$887,506 and a decrease for the second year in a row. The balance of \$659,592 for this revenue category is comprised of revenues related to Courts, JCPC, Solid Waste, Register of Deeds, Soil and Water, Sheriff, and Veteran Services.

Revenue Source Transfers In:

The transfer into the General Fund for the recommended FY 2015 budget is \$10,000 in revenues for Bond Interest. The FY 2015 recommended budget requires a transfer of Capital Reserve for Debt Service Funds into the General Fund of \$458,491. The transfer from the Capital Reserve fund for Debt Service for the current fiscal year (2014) is \$65,471 in revenue.



Manager's Message

FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

GENERAL FUND EXPENDITURE INFORMATION:

At the beginning of the budget process, Department Directors were asked to carefully review each anticipated expenditure request, as they have been asked to do in prior years, in an effort to keep expenditures as reasonable and necessary as possible. The Budget Team had several meetings in March with the Department Directors to review departmental requests, ask questions, and determine priorities. Additional meetings were held with representatives from Moore County Schools, Sandhills Community College, and various non-profits. Subsequent to meeting with the Department Directors and others, the Budget Team continued to meet and review all of the submitted requests in an effort to create a responsible and balanced budget. Listed below are key considerations and critical aspects of proposed expenditures of the General Fund.

Expenditure Category General Government:

General Government expenditures are budgeted at \$11,784,927 as compared with FY 2014 of \$11,440,670 which is a 3.01% increase. The services provided by General Government departments are intended to support other County Government departments and services as well as those activities related to property tax assessments and collections, Elections and Register of Deeds.

Expenditure Category Public Safety:

Public Safety expenditures are budget at \$11,017,125 as compared with FY 2014 of \$10,583,607 which is a 4.1% increase. Public Safety functions include Sheriff, Detention Center, Day Reporting Center, Fire Marshall, and 911 Communications. The newly built Rick Rhyne Public Safety Center is fully operational with the plan to move the final group of inmates into the facility in early June and to move the Magistrate's office into the Center in early June. Upon completion of these final moves, the former detention center will be vacant; however with renovations planned for the Court facility and the Currie building, some of the office space will be utilized, at least temporarily, in the very near future.

Expenditure Category Environmental:

Environmental expenditures are budget at \$3,972,306 as compared with FY 2014 budget expenditures of \$3,751,271 which is a 5.89% increase. Departments and activities falling into this category include Planning (including Zoning and Inspections), Geographical Information Services (GIS), Solid Waste, Cooperative Extension, and Soil & Water. The slow improvement in the economy has had a significant impact on revenues related to Planning whose staff takes on the responsibility of issuing building improvements and performing code enforcement. The local residential and commercial building market has experienced improvement during the current fiscal year and the proposed FY 2015 budget takes that into consideration in a conservative way. However if the improvement continues and proves to be sustainable, additional code enforcement staff may be required. Additionally, recruiting and retaining qualified code enforcement officers with the various levels of required certifications has proven to be a challenge. The Human Resources Department is taking on the task of developing a career ladder to be implemented into the County Pay and Classification plan.



FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Human Services:

Human Services is comprised of the Health Department, Social Services, Child Support, Youth Services, Veteran's Services, Aging/RSVP, and Animal Services.

The Health Department and the Department of Social Services comprise the largest portion of Human Services related expenditures accounting for \$15,129,639 of the total \$18,274,536 proposed budget of expenditures. The two charts below provide a detailed look at the current year proposed funding, as well as, a comparison for fiscal years back to FY 2010. The difference between the County Appropriation and the Total Budget for each department is made up of State grants, Federal grants and fees.

Moore County Department of Social Services Fiscal Year Funding

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
County Appropriation	\$4,779,003	\$4,460,244	\$4,352,176	\$4,363,973	\$4,039,664	\$4,022,387
Total Budget	\$12,283,080	\$11,382,587	\$11,000,000	\$11,194,283	\$11,327,951	\$11,332,509
% of County Funding	38.91%	39.18%	39.57%	38.98%	35.66%	35.49%

Moore County Health Department Fiscal Year Funding

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
County Appropriation	\$3,433,262	\$3,167,578	\$3,059,961	\$3,136,868	\$2,218,474	\$2,209,914
Total Budget	\$5,018,151	\$4,793,773	\$4,675,401	\$4,900,654	\$3,872,640	\$3,797,130
% of County Funding	68.42%	66.08%	65.45%	64.01%	57.29%	58.20%

Expenditure Category Cultural Development:

Cultural Development expenditures are budget at \$1,150,077 as compared with FY 2014 of \$1,136,916 which is a 1.15% increase. Funding in this category supports activities and functions within the Library and Parks & Recreation departments. The Library system budget includes funding for operations at branches in Aberdeen, Carthage, Pinebluff, Robbins and Vass. Parks and Recreation operations are located at Hill Crest Park and include baseball, softball, flag football, soccer, a walking trail, playground and Frisbee golf course; as well as concession stand and pick-nick. Other Parks and Recreation activities that take place at local school facilities include cheerleading, basketball, tennis, etc.



Manager's Message

FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Education (Including Debt Service) Moore County Schools and Sandhills Community College:

Funding for education is a major component of General Fund expenditures accounting for 42.81% of all general fund expenditures when totaling Expenses, Debt Service, Capital Outlay and other costs for both the Moore County Schools and Sandhills Community College. The two charts below detail the proposed fiscal year 2015 funding for the Moore County Schools and Sandhills Community College. The proposed funding takes into consideration statutory requirements for funding, the information provided by representatives of both entities, information regarding historic revenue and expenditure trends, as well as fund balance information.

There were a number of meetings with representatives from Moore County Schools and Sandhills Community College regarding each respective budget as the Budget Team worked to create a funding formula that would not only work for FY 2015, but would also work for subsequent years. These discussions took into consideration the many other funding requirements of the County, the Schools and College current needs as well as future needs, the historic trends for funding each entity, and projections for funding in subsequent years. The recommended allocations are based on a percentage of budgeted property tax and sales tax revenue. For Moore County Schools the recommended allocation is 35.61% of property and sales tax and for Sandhills Community College, the recommended allocation is 6.00%. By establishing a formula, determining budgeting allocations in subsequent years should prove to be a smoother process for Moore County, Moore County Schools, and Sandhills Community College representatives.

Also, as part of the discussions, it was determined that the current fiscal year 2014 allocation for debt service for each entity should continue to be allocated even as the required debt service is reduced over time. Doing so would allow for available capital funds to accumulate as debt is retired and the funding would be available for future capital needs making a pay-as-you-go strategy more feasible. For FY 2015, debt service for Moore County Schools decreased by \$139,216 and for Sandhills Community College decreased by \$47,964. Although the allocation to each entity's capital reserve is not indicated in the charts below, these allocations are anticipated to take place in a separate action by the Board in the near future.

An additional allocation for Sandhills Community College that also is not reflected in the chart below will be an allocation of 6% of the Capital Reserve for Projects and Capital Reserve for Debt Service which will be an estimated allocation amount of \$986,632. The allocation from the reserve accounts will be available for current capital needs; this allocation combined with the allocation of \$47,964 related to reduction in debt service equals \$1,034,596 in addition to the amount reflected in the chart.

Discussions are ongoing concerning Sandhills Community College future capital needs with the potential for funding those needs including allocation of additional reserve funds.

For Moore County Schools, the allocation from Capital Reserve for Projects and Capital Reserve for Debt Service has not been established; however, discussions are ongoing as the School facility plan and timeline are finalized.

Manager's Message



FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

The allocations outside of the amounts reflected in the charts for each entity will be part of separate action to be taken by the Board of Commissioners and are anticipated to include a resolution detailing the plans.

Total Moore County Schools Funding

FY	Student Enrollment	Current Expense	Debt Service	Capital Outlay	Digital Learning	Total Funding
FY06/07	12,190	\$20,807,940	\$4,122,904	\$1,133,950	\$0	\$26,064,794
FY07/08	12,294	\$23,694,245	\$4,057,211	\$1,531,444	\$0	\$29,282,900
FY08/09	12,190	\$24,935,195	\$5,929,507	\$933,950	\$0	\$31,798,652
FY09/10	12,236	\$24,935,195	\$7,049,516	\$733,950	\$0	\$32,718,661
FY10/11	12,378	\$25,540,140	\$6,887,644	\$711,932	\$0	\$33,139,716
FY11/12	12,371	\$25,540,140	\$5,937,920	\$711,932	\$0	\$32,189,992
FY12/13	12,609	\$25,540,140	\$5,807,594	\$711,932	\$0	\$32,059,666
FY13/14	12,828	\$25,165,140	\$5,533,171	\$711,932	\$750,000	\$32,160,243
FY14/15	13,074	\$25,315,140	\$5,393,955	\$1,200,000	\$600,000	\$32,509,095

Total Sandhills Community College Funding

FY	Current Expense	Debt Service	Capital Outlay	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0	\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0	\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0	\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0	\$6,072,744
FY13/14	\$4,121,819	\$1,781,368	\$0	\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$0	\$5,998,468



FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Debt Service (Excluding Education):

Debt Service excluding education is budgeted at \$3,214,176 as compared with FY 2014 of \$3,263,925 which is a 1.50% decrease. This category of debt is associated with General Fund County Government operations not associated with Moore County Schools and Sandhills Community College; and is comprised of debt service for the Rick Rhyne Public Safety Center, the Storage Area Network lease, and a roll-off truck. A detail of total debt service is provided in the next section.

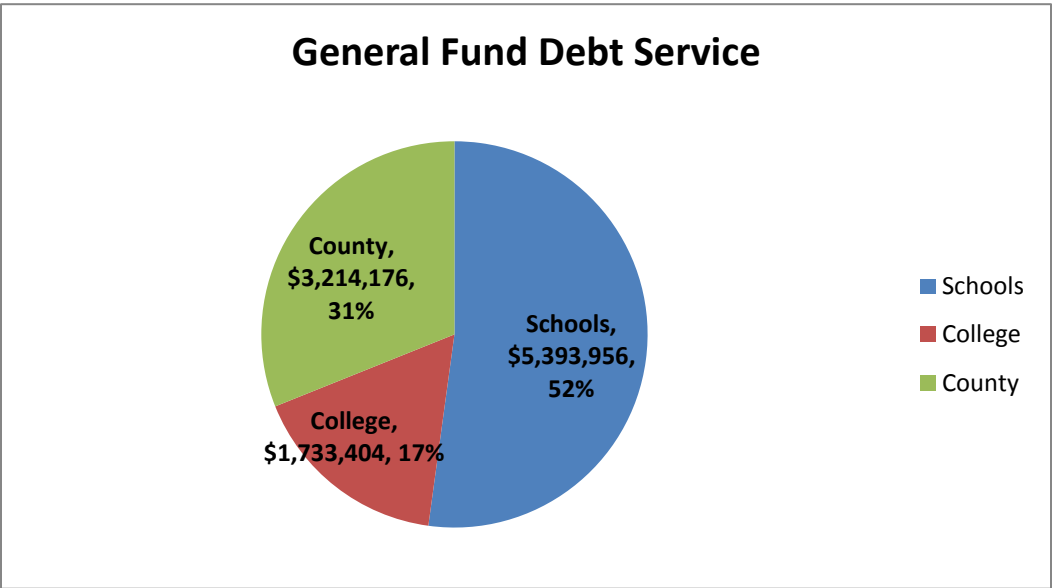
Expenditure Category Debt Service (All General Fund Debt):

Debt Service is budgeted at \$10,341,536 as compared with FY 2014 of \$10,578,464 which is a 2.24% decrease. The first graph below provides the debt service allocation among the County, Moore County Schools, and Sandhills Community College. As stated in the section related to education, the reduction in debt service related to the Schools and College is anticipated to be allocated in a separate action. The second graph provides information related to the Davenport Study recommendations for utilizing the Capital Reserve Fund for Debt Service over four (4) fiscal years with FY 2015 being the last year. For the current fiscal year 2014 the allocation is \$65,471 and for the upcoming fiscal year 2015 there is a recommended transfer in from Capital Reserve for Debt Service of \$458,491.

Graph 1: General Fund Debt Service

General Fund Debt Service Graph (P&I)

	Amount	%
Schools	\$5,393,956	52.16%
College	\$1,733,404	16.76%
County	\$3,214,176	31.08%
Total	\$10,341,536	100.00%



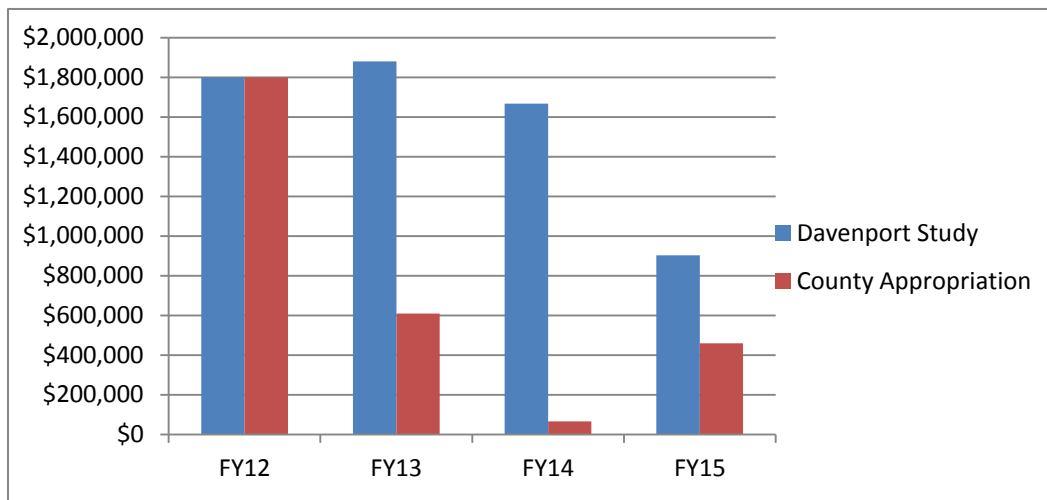


FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Graph 2: Davenport Recommendation Comparison

Davenport Study Transfer from Capital Reserve for Debt Service			
Fiscal Year	Davenport Study	County Appropriation	%
FY12	\$1,800,000	\$1,800,000	28.81%
FY13	\$1,879,908	\$609,363	30.08%
FY14	\$1,667,126	\$65,471	26.68%
FY15	\$901,750	\$458,491	14.43%
	\$6,248,784	\$2,933,325	100.00%



Expenditure Category Non-Departmental/Non Profit:

Non-Departmental/Non Profit is budgeted at \$1,885,454 as compared with FY 2014 of \$1,439,620 which is a 30.97% increase. The increase in this category is related to the Cost of Living Adjustment which is budgeted as a Non-Departmental line item to be allocated back to the various departments during the fiscal year. Funding in this category also includes a \$25,000 allocation for the "Live Moore" initiative taken on by Partners in Progress.

As each year's funding requirements increase, identifying funding available for non-profits becomes more of a challenge and FY 2015 provided the same challenge. The FY 2015 budget includes funding for a number of non-profits some of which are funded directly and some are funded by way of Sandhills Center. At the Board meeting in which the non-profits were invited to present information related to their specific functions and budget request, one of the presenters indicated that there are over 600 non-profits in Moore County. The FY 2015 budget provides funding for only a very small number of these



FISCAL YEAR 2015 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

many of which have received funding for a number of years. This budget recommends a 5 year plan for the County to move away from funding of non-profits due to the increased challenge of identifying funding and the impossibility of providing funding to all non-profits on an equitable basis. The recommended plan is for a 5% reduction in FY 2015 for all non-profits, for a 15% reduction in FY 2016, and for a 20% reduction in FYs 2017, 2018, 2019, 2020. The percentage reductions would use FY 2014 as the base year in calculating the actual dollar reduction.

Expenditure Category Transfers Out:

Transfers Out is budgeted at \$141,668 as compared with FY 2014 of \$172,410 which is a 17.83% decrease. These are funds that are transferred to the Moore County Airport for sales and property taxes collected associated with Airport Operations.



SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING:

Public Safety/Emergency Management (Fund 200):

Emergency Management is supported by the Advanced Life Support Tax which is proposed to remain unchanged at .02/\$100 of valuation and estimated to generate \$2,417,219 in revenue which includes collections of prior year taxes; as well as fees, other revenues, and appropriated fund balance. The total proposed budget for fiscal year 2015 is balanced at \$6,162,469 in revenues and expenditures.

The proposed budget includes fully funding of the 7 new Paramedic positions funded for half (1/2) of the current fiscal year 2014. Four (4) of those positions are allocated to the Southern Pines Station to allow for that vehicle to operate on a 24 hour basis, at 12 hour shifts; three (3) of the positions are allocated to the Paramedic/Quick Response Vehicle Station located on Glendon-Carthage Road.

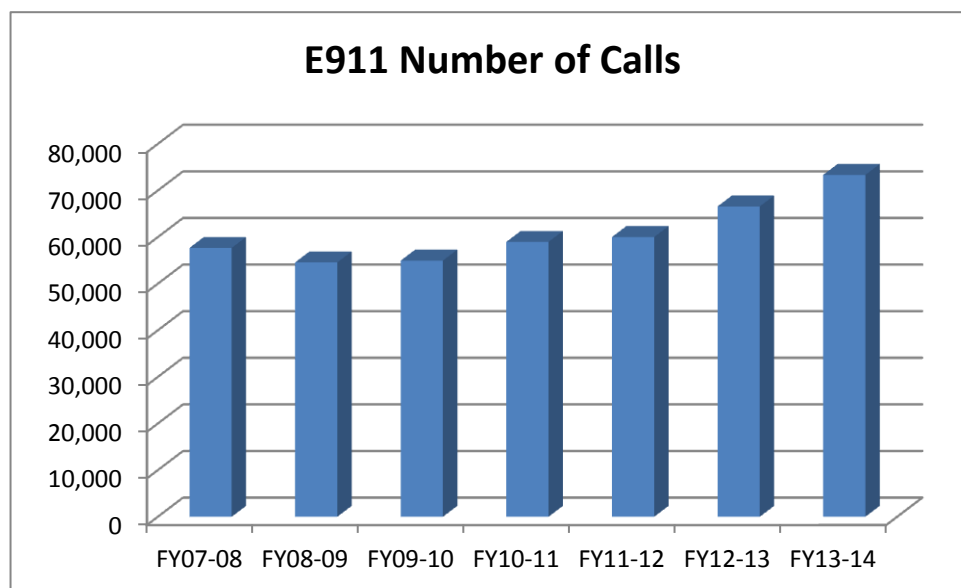
E911 Telephone (Fund 210):

The E911 Telephone Fund is balanced at \$428,350 in revenues and expenditures. The revenues are comprised of the E911 surcharge on phone bills and there is no required fund balance appropriation. The use of the E911 surcharge funds are regulated by the State. Expenditures consist of Operating Cost and Capital Outlay.

E911 Calls by Fiscal year

FY	# of Calls
FY07-08	57,685
FY08-09	54,575
FY09-10	54,965
FY10-11	58,978
FY11-12	60,013
FY12-13	66,584
FY13-14	73,342

Through April 30, 2014





Manager's Message

SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Fire Districts Real, Personal, and Motor Vehicle (Funds 211 and 212):

There are 16 Special Fire Districts throughout the County which are supported by the established Fire District Tax Rate within each district. The chart below provides detailed information on each Fire District's proposed budgeted Tax Base, Tax Rate, and Tax Revenue at 100% and 98.5% collection percentages. The proposed Tax Rate for each district remains unchanged from the current fiscal year 2014 with the exception of West End which has a requested and recommended .01 rate increase from .059 to .069.

Schedule A: Special District Fire Tax Rates

Fire District	Current Rate FY14	Tax Base FY15	Requested Rate FY15	Manager Recommended Rate FY15	FY15 Revenue @ 100%	FY15 Revenue @ 98.5
Aberdeen	0.0920	50,500,000	0.0920	0.0920	46,460	45,763
Carthage	0.0640	372,973,475	0.0640	0.0640	238,703	235,122
Crains Creek	0.1110	117,041,426	0.1110	0.1110	129,916	127,967
Crestline	0.0830	91,000,000	0.0830	0.0830	75,530	74,397
Cypress Pointe	0.0810	823,500,000	0.0810	0.0810	667,035	657,029
Eagle Springs	0.0750	225,700,000	0.0750	0.0750	169,275	166,736
Eastwood	0.0700	217,733,175	0.0700	0.0700	152,413	150,127
Highfalls	0.0660	152,972,000	0.0660	0.0660	100,962	99,447
Pinebluff	0.0860	208,345,149	0.0860	0.0860	179,177	176,490
Pinehurst	0.0840	170,945,489	0.0840	0.0840	143,594	141,441
Robbins	0.0630	268,100,000	0.0630	0.0630	168,903	166,370
Seven Lakes	0.0400	672,620,000	0.0400	0.0400	269,048	265,012
Southern Pines	0.0890	544,375,000	0.0890	0.0890	484,494	477,227
West End	0.0590	441,500,000	0.0690	0.0690	304,635	300,065
Westmoore	0.0700	179,100,000	0.0700	0.0700	125,370	123,490
Whispering Pines	0.0580	129,700,000	0.0580	0.0580	75,226	74,098
TOTAL		4,666,105,714			3,330,741	3,280,781

Soil and Water Conservation District (Fund 220):

The Soil and Water Conservation Fund is balanced at \$21,918 in revenues and expenditures which shows no change as compared to the 2014 fiscal year budget. The Soil and Water Conservation District fund is supported by revenues generated by fees from services and matching State grant funds.

Moore County Transportation Services (Fund 230):

The Moore County Transportation Services Fund is balanced at \$1,170,812 in revenues and expenditures which is a \$259,460 reduction from the 2014 fiscal year budget of \$1,430,272. During the current fiscal year, an organizational change was made moving MCTS from the Department of Social Services to the



SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Planning Department. This move is an effort to allow for more direct management support and analysis of scheduling rider and routes to improve efficiencies. Generating revenues sufficient to cover expenditures is becoming more challenging each year. Additionally, this budget recommends a reduction of 1 full time position and 2 part time positions. Moore County Transportation Services is supported by user fees, grants, and sales of assets; there is no proposed appropriated fund balance for fiscal year 2015.

Enterprise Funds (Water Pollution Control Plant, 600) (Public Utilities, 610) (East Moore Water District, 620):

Chart 1 below provides the proposed budget for each of the Enterprise Funds, as well as, a comparison to the 2014 fiscal year budget. Chart 2 below provides details related to Enterprise fund debt service for FY 2015. Departments within the Enterprise Fund generate sufficient revenues through the fee structure to cover the cost of the service being provided. The 2014 proposed fee schedule for the Water Pollution Control Plant includes an increase in flow rates for municipalities of .10/1,000 gallons from \$2.74/1,000 to \$2.84/1,000. The 2015 proposed fee schedule for Public Utilities includes recommendations for monthly base rate increase for all meter sizes for both water and sewer. These increases are planned as part of the funding strategy for the Harnett County water capacity expansion project which will secure 3 million gallons per day (MGD) capacity for Moore County customers. Additional fee schedule changes are detailed in the fee schedule section 6 of this budget book.

Chart 1: Enterprise Funds Budget

Enterprise Funds			
Public Works Division	FY2013-14 Adopted Budget	FY2014-15 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$4,047,707	\$4,172,804	3.09%
Moore County Public Utilities	\$9,272,349	\$8,926,337	-3.73%
East Moore Water District	\$1,546,829	\$1,535,813	-0.71%
Total	\$14,866,885	\$14,634,954	-1.56%



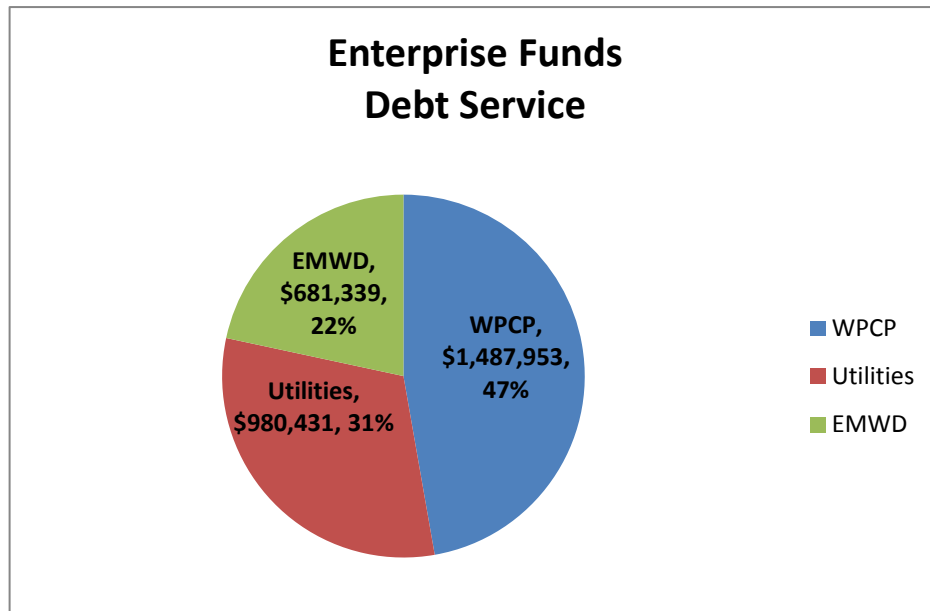
SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Chart 2: Enterprise Fund Debt Service

Enterprise Fund Debt service includes the Water Pollution Control Plant, Moore County Public Utilities, and East Moore Water District, and total \$3,149,723. These entities are covered by user fees for the services provided by each entity. The graph below provides the debt service allocation among the three entities.

Enterprise Funds Debt Service Graph (P&I)

Fund	Amount	%
WPCP	\$1,487,953	47.24%
Utilities	\$980,431	31.13%
EMWD	\$681,339	21.63%
Total	\$3,149,723	100.00%





SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

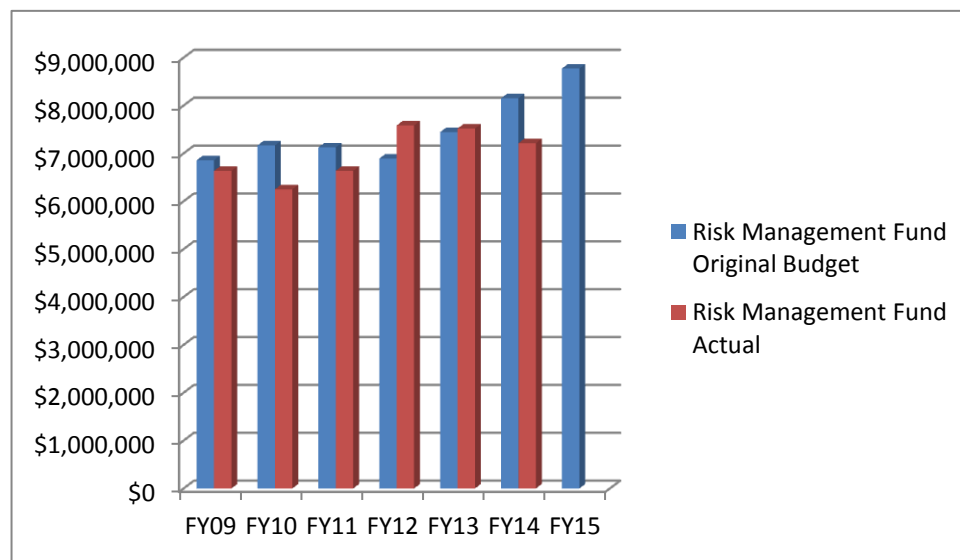
Risk Management (Fund 810):

The Risk Management Fund, also known as the Self Insurance Fund, is the one remaining Internal Service Fund and is proposed to be budgeted at \$8,773,558 for fiscal year 2015. Revenues for Risk Management are generated from the per-employee assessments to each department that participates in the County health insurance plan and Wellness Center operations and fees for dependent care coverage payments. Fiscal year 2014 was the first year First Carolina Care provided third party administrator services with the transition going very smoothly. The chart below provides Risk Management budget details of budgeted and actual expenditures back to fiscal year 2009. As with the current fiscal year 2014, there is no recommended appropriation of fund balance for FY 2015. Prior fiscal year budgets included appropriated fund balance up to \$1,000,000. The recommended Risk Management budget takes into consideration the recommended changes to the health insurance benefits package which will be presented to the Board of Commissioners in June, 2014.

Risk Management Fund

FY	Original Budget	Actual
FY09	\$6,857,604	\$6,634,748
FY10	\$7,167,630	\$6,248,944
FY11	\$7,126,295	\$6,637,516
FY12	\$6,893,017	\$7,585,301
FY13	\$7,445,706	\$7,520,625
FY14	\$8,152,912	\$7,214,140
FY15	\$8,773,558	

(as of 5/1/14)





Manager's Message

SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Convention & Visitor's Bureau (Fund 260):

The Convention & Visitor's Bureau, a Component Unit/Special Revenue fund, is budgeted at \$1,448,620 which is a \$127,000 decrease as compared to 2014 fiscal year budget of \$1,575,620.

Airport (Fund 640):

The Airport is budgeted at \$3,724,366 which is a \$866,492 decrease as compared to the 2014 fiscal year budget of \$4,590,858.



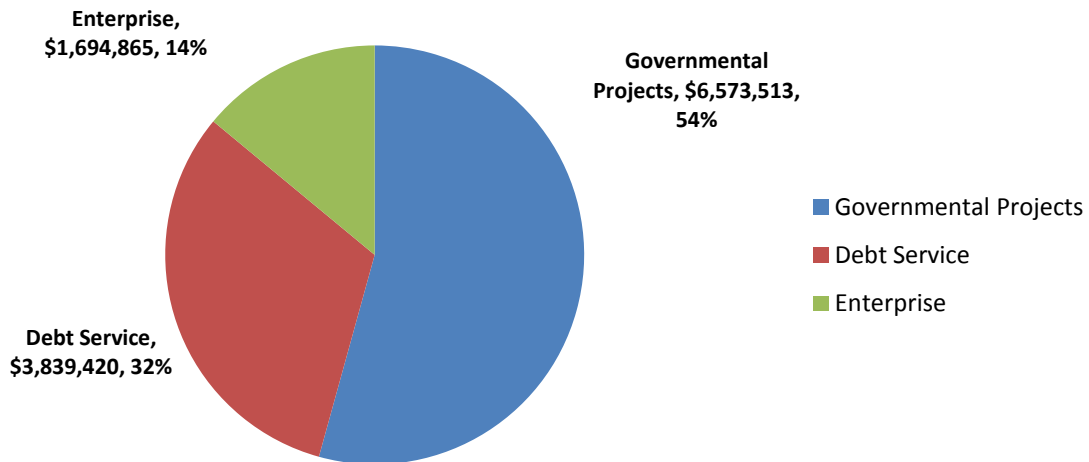
CAPITAL RESERVE INFORMATION:

The Capital Reserve is comprised of three components, Capital Reserve for Governmental Projects, Capital Reserve for Debt Service, and Capital Reserve for Enterprise Funds. Per Moore County Fiscal Policy Guidelines, General Fund balances above 15% of expenses at the end of each fiscal year is transferred into the Capital Reserve for Governmental Projects Fund. The charted totals below were taken from the June 30, 2013 Comprehensive Annual Financial Report; however, since that report was generated there has been a transfer of funds, per fiscal policy, into the Capital Reserve for Governmental Projects bringing a current unaudited balance of \$12,669,919. Funds have also been transferred out of the Capital Reserve for Debt Service per the 2014 fiscal year budget leaving a current unaudited balance of \$3,773,949.

Capital Reserve FY13 Audited Balance

	Amount	%
Governmental Projects	\$6,573,513	54.29%
Debt Service	\$3,839,420	31.71%
Enterprise	\$1,694,865	14.00%
Total	\$12,107,798	100.00%

Capital Reserve FY13 Audited Balances



Capital Reserve FY14 Unaudited as of 5/1/14

	Amount	%
Governmental Projects	\$12,669,919	69.85%
Debt Service	\$3,773,949	20.81%
Enterprise	\$1,694,865	9.34%
Total	\$18,138,733	100.00%



Manager's Message

CAPITAL IMPROVEMENT PROJECTS:

Rick Rhyne Public Safety Center:

The total project ordinance for the Public Safety Center is \$32,207,900 and the building component of the project is anticipated to be completed under budget. The facility is fully operational with the final stage of inmate moves to take place in early June; and the Magistrate move to take place by the end of April. Discussions regarding the final change order and pay application are being finalized with the plan to bring those items to the Board for approval in the near future.

Narrow-Banding:

Public Safety programmed mobile and portable radios with the 4.1 VIPER ID's and began operations with law enforcement March 31, 2014 and Fire/Rescue/ EMS on April 21, 2014. Moore County has received all the P25 digital ID's and utilizing the North Carolina State Highway Patrol (NCSHP) timeline, Moore County will be transitioned to P25 by June 30, 2014. Public Safety staff continues working with cellular tower companies to implement additional VIPER infrastructure to be located in the Vass/Crains Creek area using the newly approved tower at Sams Place and on a Hwy 705 tower site that is pending approval.

Court Facility:

Throughout the past several months, plans have been developed for renovations to the Court facility and the Currie building which will serve to address several issues related to space, security, and lease costs. The Board has approved the presented design for construction for both facilities and contracted with an architect to assist with the bidding and construction administration of each project. Upon completion of the Court, the Clerk of Courts will expand into level 0 of the Court facility into a portion of the area vacated by the Sheriff's Office upon their move into the Rhyne Center. Additionally, probation and parole staff currently occupying leased space in two facilities will occupy the remainder of the area vacated by the Sheriff's Office thereby eliminating the cost of leasing. Upon completion of the Currie building renovations, the District Attorney's office which is currently in leased office space will be located into level 1 of the Currie building. The Currie building renovations will include the addition of an elevator and construction costs are estimated at \$1,200,000; the Court facility construction costs are estimated at \$787,000 with an optional elevator addition with a cost of \$575,000. The architect's fee will range between \$160,385 and \$209,260.

EMS:

Construction is currently underway for the Quick Response Vehicle/Fire station located on Glendon-Carthage Road which will serve to improve the level of service in the Glendon, Carthage, High Falls and adjoining areas. This project is anticipated to be completed in the late summer or early fall of 2014.

Desktop Virtualization:

This project was initiated in January 2013. The initial phase (first year) of the project, initiated in January 2013, progressed smoothly through purchasing, install, testing and user rollout. The objectives to be achieved are in the area of using existing equipment while at the same time opening the door to alternative choices was met. The objective to ease access from home and eliminate need for cumbersome VPN was met. The objective to activate at least 50 users on the platform the first year was met. The total project implementation costs were completed under budget. It is currently standard practice to set up employees with virtual access as a resource and we continue to reuse existing equipment.



CAPITAL IMPROVEMENT PROJECTS (continued):

In the coming years, continued growth in use is expected and the value of this decision will continue to be realized. The financial impact of this project has been less than originally estimated by approximately \$40,000 making the total project cost \$457,000.

Water Resources Expansion:

In September, 2013 the Board approved an agreement with Harnett County for the purchase of 3 million Gallons per day (MGD) capacity in the Harnett County water treatment plant expansion. The cost of acquiring the 3 MGD capacity; along with upgrades to the Harnett County infrastructure allowing for transmission of the water is \$5,450,000. In a recent meeting with Harnett County representatives, they provided information indicating the plant expansion project should begin in November 2014 and be completed by January 2016. The acquisition of capacity is a major component of the overall plan which includes a booster pump station and line extensions along highway 73, additional well, and an elevated tank. The estimated cost of the entire project is \$13.1 Million. There are a number of options for financing the project which include the potential for North Carolina Department of Environment and Natural Resources loan, short term bank financing, using currently available funds for a pay-as-you-go strategy, or a combination of the available options. The increase in rates identified earlier in the budget message are part of the overall strategy for funding this project as well as ensuring safe and adequate water supply for Moore County citizens now and into the future.



Manager's Message

POINTS OF INTEREST/CONCERN:

- The cost of providing health insurance for employees and dependents continues to increase each year with the number of claims increasing, as well as, the overall claim cost. With the recommendations for fiscal year 2015, the County will have additional measures in place to help prevent the cost from spiraling out of control
- The County unemployment rate has hovered close to the North Carolina unemployment rate since the beginning of the 2014 calendar year. The March unemployment rate for Moore County and North Carolina was 6.3% which is down from March 2013 rates of 8.7% County and 8.9% State.
- Moore County Schools, Sandhills Community College, and Court Facility capital needs have been at the forefront of discussions throughout the current fiscal year and throughout the budget process. Discussions will continue as everyone works together to finalize the exact needs, develop a timeline for addressing those needs, and develop a funding strategy that fits within the means and revenue framework of Moore County.

SUMMARY:

In summary, the 2015 budget has been developed in accordance with all statutory provisions and provides a fiscally sound and fiscally responsible map for administering the revenues and expenditures for the 2015 fiscal year. The budget is balanced at \$129,593,661 in revenues and expenditures and ensures the continued successful operations of the County in providing the highest level of services in a very efficient and effective manner.

I would like to express my thanks and appreciation for the opportunity to develop and present the 2015 fiscal year budget, and most of all I would like to express thanks and appreciation for all of the individuals, teams, groups, committees, and entities that have dedicated a large amount of expertise and time in helping creating a very sound and responsible budget; without everyone's patience and input, the budget process would be infinitely more challenging.

Respectfully Submitted,

A handwritten signature in black ink that reads "J. Wayne Vest". The signature is written in a cursive, flowing style.

J. Wayne Vest, County Manager

Budget Ordinance



BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2014-2015.

WHEREAS, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS), requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS, the Moore County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Moore County for the 2014-2015 Fiscal Year,

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:

Section 1. REVENUES: The following revenues are hereby appropriated for operating the county government for the Fiscal Year beginning July1, 2014 and ending June 30, 2015:

GENERAL FUND BUDGET SUMMARY

Revenues:

Property Taxes	\$56,143,569
Privilege License	\$12,000
Rental Vehicle Tax	\$45,000
Sales Tax	\$14,940,827
ABC Revenues	\$607,000
Interest income	\$145,000
Transfers In	\$468,491
Departmental Revenues and Fees	\$7,342,705
Child Support Enforcement	\$650,000
Social Services	\$7,298,122
Public Health	\$804,821
Other Grants	\$659,592
Aging	\$830,706
Appropriated Fund Balance	<u>\$.00</u>
TOTAL REVENUES	\$89,947,833

SECTION 2. EXPENDITURES: The following expenditures are appropriated to the General Fund and other funds as described in sections 6 through 17 for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:



Budget Ordinance

Expenditures

General Government

Governing Body	\$155,758
Administration	\$432,418
Human Resources	\$252,997
Finance	\$652,434
County Attorney	\$717,428
Tax	\$1,603,806
Board of Elections	\$525,554
Register of Deeds	\$1,292,585
Information Technology	\$1,266,343
Property Management	<u>\$4,885,604</u>
TOTAL	\$11,784,927

PUBLIC SAFETY

Sheriff	\$5,962,110
Detention Center	\$3,632,843
Day Reporting Center	\$132,081
Youth Services	\$101,236
Animal Operations	\$852,124
Emergency Management/E-911	<u>\$1,290,091</u>
TOTAL	\$11,970,485

Environmental and Community Development

Solid Waste	\$2,183,967
Planning and Community Development	\$982,341
Geographic Information Systems	\$297,834
Cooperative Extension Service	\$296,391
Soil and Water Conservation Service	<u>\$211,773</u>
TOTAL	\$3,972,306

Budget Ordinance



Human Services

Child Support Enforcement	\$623,671
Veterans Services	\$169,816
Aging/RSVP/Senior Center	\$1,398,050
Social Services	\$11,332,509
Public Health	<u>\$3,797,130</u>
TOTAL	\$17,321,176

Cultural Development

Library	\$551,808
Parks and Recreation/Youth Development	<u>\$598,269</u>
TOTAL	\$1,150,077

Education

Public School Current Expense	\$25,315,140
Public School Capital	\$1,200,000
Public School Digital Learning	\$600,000
Public Schools Debt Service-Principal	\$3,415,172
Public School Debt Service-Interest	\$1,978,784
Community College Current Expense	\$4,265,064
Community College Capital	\$.00
Community College Debt Service-Principal	\$1,159,829
Community College Debt Service-Interest	<u>\$573,575</u>
TOTAL	\$38,507,564

Grants/Court Facility Costs/Non-Departmental	\$1,885,454
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Transfers

Airport Enterprise Fund	<u>\$141,668</u>
TOTAL	\$2,027,122

Debt Service – County (excluding Education)	<u>\$3,214,176</u>
TOTAL EXPENDITURES	\$89,947,833



Section 3. AD VALOREM TAX LEVY

- A. There is hereby levied for Fiscal Year 2014-2015, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2014, at a rate of forty-six and five tenths (46.5 cents) per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes and other applicable laws.
- B. There is hereby levied for Fiscal Year 2014-2015, an ad valorem tax on all property having a situs in the various Special Fire Tax Districts in Moore County as stated on Schedule A - Special Fire Tax Districts which is attached to and made a part of this ordinance.
- C. There is hereby levied for Fiscal Year 2014-2015, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2014, at a rate of two cents (2 cents) per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.

Section 4. LEVY OF PRIVILEGE LICENSE AND OTHER TAXES

There is hereby levied, all County Privilege License Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

Section 5. AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:

A. AUTHORIZED TRANSFER OF APPROPRIATIONS

1. The Budget is adopted at the Fund level and the County Manager is hereby authorized to transfer appropriations between funds under the conditions listed below:
2. The County Manager may transfer appropriations between departments within a Fund without limitation, but shall report them to the Board of Commissioners.
3. The County Manager may transfer amounts up to \$50,000 between funds and these transfers must be reported to the Board of Commissioners in an itemized report. Any amount \$50,000 and above must have the Approval of the Board of Commissioners



B. CONTRACTING LIMITATION

1. Any Appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.
2. The County Manager or his designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to \$50,000 for the following purposes:
 - a. Initiate grant agreements to public and non-profit agencies;
 - b. Leases of routine business equipment;
 - c. Consultant, professional, and/or maintenance service agreements;
 - d. Purchase of apparatus, supplies, construction, repair work, and materials where formal bids are not required by state law or county policies;
 - e. Agreements for the acceptance of State and Federal grant funds.

C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the County and are considered County funds.
2. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to \$50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and provide a copy of any such agreements authorized in this paragraph no later than the next work day.
3. The Assistant Finance Officer is hereby designated as a Deputy Finance Officer for purposes of pre-audit functions pursuant to Chapter 159 of the NC General Statutes.
4. In accordance with Article V of the North Carolina Constitution, the County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:
 - a. The activity to be funded is for a public purpose
 - b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund



- c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to governmental agency or private group.

5. The County Manager is authorized to disburse the Special Fire Tax District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance, if any, will be held by the County as a capital reserve for future equipment purchases for the Special Fire Tax Districts.

Section 6. ENTERPRISE FUNDS

The following funds are designated as Enterprise Funds and are to be accounted for as such:

Water Pollution Control Plant	\$4,172,804
Public Utilities	\$8,926,337
East Moore Water District	\$1,535,813

Section 7. INTERNAL SERVICE FUNDS

The following funds are designated as Internal Service Funds, and will be accounted for as such:

Self Insurance Fund	\$8,773,558
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Section 8. SPECIAL REVENUE FUNDS

Annual Special Revenue Funds:

A. EMERGENCY MEDICAL SERVICES / ADVANCED LIFE SAVING TAX FUND

The Emergency Medical Services Fund budget for FY 2015 is \$6,162,469

B. 911 TELEPHONE SYSTEM FUND

The E911 Telephone System budget for FY 2015 is \$428,350

C. TRANSPORTATION SERVICES FUND

The Transportation services budget for FY 2015 is \$1,170,812

D. SOIL & WATER CONSERVATION DISTRICT

The Soil & Water District budge for FY2015 is: \$21,918

E. Special Tax District



The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2014, for special districts as listed on Schedule A, attached hereto and made a part of this ordinance. The tax rate and appropriations shown in Schedule A have been determined by the County in conjunction with the various fire department representatives, as necessary for the operation of their fire departments for FY 2015.

Real/Personal Fire Tax Districts	\$3,008,476
Motor Vehicle Fire Tax Districts	<u>\$ 272,305</u>
TOTAL Budget	\$3,280,781

Multi-Year Capital Project Funds:

F. CAPITAL RESERVE FUNDS

The County will maintain seven (7) Capital Reserve Funds as multi-year Special Revenue Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, future school and college projects as listed below:

1. Capital Reserve for Governmental Projects
2. Capital Reserve for Debt Service
3. Capital Reserve for Enterprise Projects
4. Capital Reserve for Capital Projects for Moore County Schools
5. Capital Reserve for Debt Service for Moore County Schools
6. Capital Reserve for Capital Projects for Sandhills Community College
7. Capital Reserve for Debt Service for Sandhills Community College

G. MULTI-YEAR SPECIAL REVENUE GRANTS FUND

Section 9. COMPONENT UNIT FUNDS

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Convention and Visitors Bureau \$1,448,620

Airport Authority \$3,724,366



Section 10. TRUST and AGENCY FUNDS

The County maintains various trust funds. Under NCGS 159-14, these funds do not require annual budgets. Trust and Agency Funds are identified as:

A. Social Services and Sheriff Department Trust Funds-These two departments must maintain certain funds in their respective departments for daily operation. These funds do not require an annual budget. The following funds are authorized:

1. Social Services-Charity Fund-accounts for funds donated to the department for specific needs.
2. Social Services-Client Fund-accounts for funds belonging to individuals who are unable to maintain those funds themselves.
3. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments.
4. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services.
5. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities.

NCGS require individuals who sign checks in Trust and Agency Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Neil Godfrey - Sheriff
Jerrell Seawell – Chief Deputy
Ricky Whitaker – Major
James Furr - Lieutenant
Lydia Weaver – Deputy

Section 11. CAPITAL PROJECTS BUDGETS

The County uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:



CDBG Projects
Airport Projects
School Lottery and ADM Projects
Local School and College Bond Projects
Public Safety Center/County Facilities Expansion Capital Project
Emergency Services Narrow Banding Project
Interceptor Sewer Rehab Project
Edgewater Terrace Water Main Project
Utilities ARRA Capital (to be closed FY14/15)
Water Pollution Control Plant Expansion and Upgrade
2010 Limited Obligation Bond Public Utilities Project
Midland Road Waterline Upgrade Project
Vass Wastewater System Improvement Project
Lift Station 3-4 Replacement Project
2013 Water Sources Project
Public Works Capital Project

Section 12. TEN YEAR CAPITAL PROJECT PLAN

The County Manager has prepared a ten year capital forecast. It is included as a part of the budget document for planning purposes only. The ten year capital plan does not authorize the expenditure of funds.

Section 13. MOORE COUNTY PUBLIC SCHOOLS

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.

Section 14. SANDHILLS COMMUNITY COLLEGE

The County has provided funding to the Community College for Current Expense and Plant Fund expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

Section 15. DUAL SIGNATURES ON CHECKS

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager and the Finance Officer or the Deputy Finance Officer, following proof of warrant, are the authorized signatures of Moore County.



Budget Ordinance

Section 16. FINANCIAL REPORTING

The Finance Officer will prepare a monthly financial report for the County Manager and the Board of Commissioners and, from time to time, other reports as required by the County Manager and/or the Board of Commissioners.

Section 17. RESERVES FOR ENCUMBRANCES

The reserves for encumbrances as of June 30, 2014 and carry over appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds. Expenditures against these encumbrances may be made during fiscal year 2014-2015 as the previous commitments are satisfied.

Section 18. FEE SCHEDULE

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.

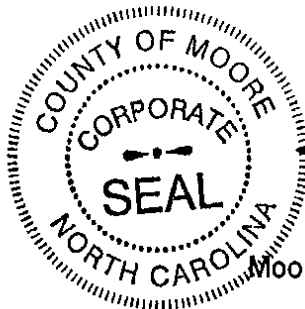
Section 19. INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE

Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

Section 20. EFFECTIVE DATE

That this ordinance shall be in full force and effect on July 1, 2014.

Adopted this 17 day of June, 2014:



Larry Caddell, Chairman

Moore County Board of Commissioners



County Goals and Financial Policies

Moore County Board of Commissioners Goals from Annual Retreat

The high level strategic goals of the Moore County Board of Commissioners are to continue providing excellent service to the citizens of Moore County while keeping property taxes low and regulations streamlined. The funding perspective is to strategically allocate positions to efficiently and effectively provide the intended services, to fund those positions accordingly keeping the employee benefits and compensation package in tact adding funding for cost of living adjustments, and to identify expense reductions by thoroughly analyzing all aspects of the County budget. More than being goals, these strategies are a mind-set with an eye toward future years whereby additional facility needs will have to be incorporated into the expenditure column. Described below are goals, strategies, and plans related to specific areas within Moore County Government.

Utilities:

Continue to implement and finalize a **definitive water strategy** which will address County water needs for the next 30-50 years. This plan will provide three million gallons/day water source to the County. The foundation has been placed for this goal with the contractual agreement with neighboring Harnett County for the acquisition of 3 MGD in Harnett County's planned plant expansion. Phasing in the infrastructure for delivery of the water will allow for a pay-as-you-go and pay-as-you-grow strategy. Continual review of the water and sewer rate structure is part of the plan to ensure necessary funding for current operation expenses as well as reserve for replacements of the existing infrastructure.

Information Technology:

Continue to support the Information **Technology Department's vision** to implement virtual computing, where practical, through the budgeting process by appropriating the necessary funding. The Information Technology Task Force will continue addressing issues and reporting on the progress.

Taxes:

Continue to maintain and/or reduce annual operational expenses in order to maintain Moore County's status as a **low tax burden community**. Maintain or decrease property taxes and potentially reduce the Advanced Life Support (ALS) tax. The recommended budget maintains the County general tax rate at .465 per \$100 of valuation. The Advanced Life Support (ALS) rate is set at .02 per \$100 valuation, and proposes no rate changes for the various fire districts with the exception of West End Fire Department which requested a .01 rate increase for apparatus acquisition.

Emergency Services:

Continue to utilize the Volunteer Firemen's Insurance Services, Inc. (VFIS) study to help implement short term strategies and to develop a long term strategic plan. The Emergency Services Advisory Committee was dissolved earlier in the year with a plan to appoint a Fire commission during the current year. The immediate assignments for the Fire Commission will be to review the current funding aspects of the rural fire departments and to develop a funding plan to standardize the methods for determining future funding to include the possibility of a single fire district rate (similar to the ALS rate) for all unincorporated properties.



County Goals and Financial Policies

Planning and Community Development:

Continue to provide leadership to the **Comprehensive Transportation Plan** process, encouraging the NC Department of Transportation to protect the open spaces of rural Moore County. This is an ongoing project.

Continue to encourage responsible development through appropriate zoning, reasonable regulations, and code enforcement practices.

Property Management:

Complete building renovation projects for Court Facility and Currie Building allowing for better utilization of existing facility space and eliminate the need to lease space currently costing nearly \$100,000 per year. Continue developing **the long-range strategic plan for addressing facility needs** over the next 10 to 20 years.

Public Relations:

Utilize all available tools (including social media and video-taping board meetings) for **informing the public** in order to ensure that an accurate and comprehensive picture of County activities is disseminated to the public. The video-taping of County Commissioner meetings has operated successfully over a year.

Explore the expanded use of social media outlets to promote activities and operations of the various County departments and agencies. Ensure a valid set of policies, procedures, and protocols are in place ensuring the accuracy, consistency, and timeliness of the information provided.

Financial Services:

To the extent possible, **reduce county debt** either by paying it down with reserve funds or refinancing to lower interest rates. Attempt to use a “pay as you go” strategy for addressing to major capital purchases. This is an ongoing project.

Work with Sandhills Community College and Moore County Schools to develop an annual funding formula for annual expenses as well as develop a strategy for addressing capital needs. The developed funding structure will be designed to fit into the revenue expectations and strategy of keeping the tax burden low and will include a consideration of transferring to each entity a portion of the unreserved fund balance in excess of the fiscal policy requirement of 15%.

Human Resources:

Continue to foster a productive work environment by ensuring that the Moore County **classification and pay plan** is competitive and fairly compensates employees based on experience, commitment and performance. This is an ongoing project.

Upon each vacancy, fully evaluate the needs of the position to ensure an updated job description is posted allowing for recruitment of an individual the necessary skill set for being successful in the position.



County Goals and Financial Policies

Additionally, evaluate the allocation of positions across all County departments to ensure allocations promote efficient and effective delivery of County services.

Risk Management:

Continue to collaborate with our consultant to reduce the rising health care costs for our self-funded insurance program in order to ensure the program is sustainable into the future. Implement a wellness incentive whereby participating employees will get free biometric screening and health coaching along with a discounted rate for health insurance.

Ten-Year Capital Plan:

Continue to maintain and monitor the capital improvement plan and fund needs from Capital Reserve Funds. A more detailed explanation of the Capital Improvement Plan can be found on page 129 of this document in the Capital and Debt Management Section.

Fiscal Policy Guidelines

Objectives

This fiscal policy will influence and guide the financial management practice of Moore County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- This policy will be reviewed annually by County staff with any changes to be approved by the Board of Commissioners.

To these ends, the following fiscal policy statements are presented.



County Goals and Financial Policies

Capital Improvement Budget Policies

1. It is the responsibility of the County Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the County, as well as facilities for the Moore County Public School and Sandhills Community College systems.
2. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan.
3. The Capital Improvement Plan is inclusive of Capital Improvements (renovations), Capital Replacement (vehicles and heavy equipment) and Major Capital Projects (new buildings).
4. The County will develop a ten-year Capital Improvement Plan and review and update the plan annually. The Moore County Public Schools and the Community College System will submit their respective ten-year capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review.
5. The County will enact an annual capital budget based on the ten-year Capital Improvement Plan, while considering changes in population, changes in real estate development, or changes in assumptions in the capital budget projections.
6. The County, in consultation with the Moore County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
7. The Capital Improvement Plan will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the public's welfare and safety, the County's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule will be developed and followed based upon these estimates.
8. The County, in consultation with the Moore County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will adopt the most cost effective financing consistent with prudent financial management.

Debt Policies

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.



County Goals and Financial Policies

3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting)

Reserve Policies

1. Unassigned General Fund Balances will mean funds that remain available for appropriation by the County Board after all considerations for future expenditures, required restrictions defined by State statutes, and previous Board commitments have been calculated. The County will define these remaining amounts as "available fund balances".
2. Available fund balances at the close of each fiscal year should be at least 15.0% of the Total Annual Operating Budget of the County with a Targeted Policy equal to 20.0%.
3. The County Board may, from time-to-time, utilize fund balances that will reduce available fund balances below the 15.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Moore County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balances to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
4. Monies in excess of a 15.0% available fund balance will be transferred to a Capital Reserve Fund for future use for a specific purpose within a specified time frame except as provided for in the Resolution for Funding for Dempsey Hall Student Center Expansion and Deferred Maintenance Cost for Sandhills Community College, adopted by the Moore County Board of Commissioners on June 17, 2014, effective July 1, 2014.



County Goals and Financial Policies

Budget Development Policies

1. The County Budget Process begins with a Board of Commissioners Retreat to be held no later than January 31st of each year.
2. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
4. The County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to the County.

Cash Management / Investment Policies

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.
4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in



County Goals and Financial Policies

book-entry form in the name of the County with the County's third party Custodian (Safekeeping Agent).

9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
10. Diversification: No more than 5% of the County's investment funds may be invested in a specific company's commercial paper and no more than 20% of the County's investment funds may be invested in commercial paper. No more than 25% of the County's investments may be invested in any one US Agency's Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director. The County will maintain segregated accounts with the North Carolina Capital Management Trust for each of the fund types.
12. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features. The Chief Finance Officer will also provide a Financial Summary inclusive of Investment Reporting to the Board of Commissioners as requested.

Enterprise Funds

The County maintains Enterprise Funds (primarily water and wastewater) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County's Fiscal Policy with any exceptions being reported in this section.

- These policies will allow for orderly expansion of services and to allow operation within the financial framework insuring efficiency while providing necessary services.
- They promote long-term financial stability.
- They insure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

Budget Policies:

- Enterprise Funds will develop a fifteen-year capital improvement plan, which will be reviewed and updated annually.
- Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in the annual budget request.
- Service rates will be reviewed annually as part of the budget process.
- Service rates will be adjusted based upon the December Consumer Price Index for Southeastern United States.
- Service rates will be adjusted as necessary due to debt service obligations.



County Goals and Financial Policies

- Each Enterprise Fund will maintain a retained earnings level that is no less than an amount equal to 8% of its operating expenses.
- Each Enterprise Fund will maintain a Capital Reserve Fund sufficient to meet future capital needs.
- Individual projects costing over \$500,000 will be financed.
- Individual projects costing under \$500,000 will be appropriated from either retained earnings or the Capital Reserve Fund.

Debt Policies:

- Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
- Each Enterprise Fund is responsible for its own debt service.



A Guide to the Moore County, North Carolina Budget

County governments exist to provide a wide range of basic services on which we all depend: Emergency Medical Services, fire protection, Planning and Community Development, water and sewer services, landfill operation, just to name a few. The ability of the County to provide such a wide range of services rests on its financial decision making.

The Moore County budget document is designed to emphasize organizational units, funding and authority. A review of the process of budget preparation is elsewhere in this book.

The budget document is divided into the following sections:

Introduction – The introductory section includes general information about the elected officials and administration for Moore County as well as an organization chart depicting the “chain of command” for Moore County government.

Table of Contents – This section lists the location of key parts of the budget document.

County Manager’s Budget Message – The Budget Message highlights and explains the major budgetary issues facing the County during FY 15. It provides relevant information regarding major expenses, projects, increases in or reductions in services and future issues.

Budget Ordinance – Contained in this section is the budget ordinance, which is the official, legal document approved by the Moore County Board of Commissioners. It establishes the budget revenues and expenditures for each fund and the laws for making payments, transfers, amendments, etc.

County Goals and Financial Policies – This section lists the goals and objectives that were adopted during the Board of Commissioner’s retreat in January. It also includes the Board-adopted financial and debt policies.

Budget Guide – The guide is designed to provide a brief overview of the organization of this document to assist the reader in finding information. It also lists the budget process, which describes the multi-month task of “building” the budget.

About County Services – This section provides a brief synopsis of the services that the County provides and that are funded as part of this budget.

Budget Summary – The Budget Summary is an overview of the FY 15 budget. It compares for the reader the FY 14 budget, the Manager’s recommended budget, and the final Board of Commissioners’ adopted budget. Also included in this section is a listing of authorized positions with a comparison to previous years.

General Fund, Enterprise Funds, Other Funds – The “Funds” sections are a summary of Revenues and Expenditures by fund, by service area, and by category, including the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds.

CIP (Capital Improvement Plan) and Debt Service – This document offers a comprehensive estimate of the capital needs of the County over the next 10 years. Any project costing more than \$100,000 is listed with estimated costs. For ease of display, the second five year increment is consolidated as FY 16-26. In addition, this section includes a summary of the County’s debt service and a listing of its legal debt margin.



Budget Guide

Five Year Financial Forecast – This section attempts to predict the five year financial forecast for revenues and expenditures. Many factors affect this forecast, so it is merely a “best estimate” for future years.

Supplemental & Historical Information – This section provides statistical and demographic information and a brief history of Moore County.

Please direct any questions to:
J. Wayne Vest, County Manager
Moore County, NC
wvest@moorecountync.gov
910.947.4001

About County Services



Visit us on the web at www.moorecountync.gov

The following section provides a brief overview of the services offered by Moore County Government. Because County government never exists in one place at one time, it is impossible to adequately present all of the services provided by County employees. However, we can point the reader to the people who can best answer any questions. The following is a short tour of County services, which attempts to provide some background about County departments and divisions. You can access County departments directly through the e-mail addresses indicated.

Board of Commissioners (clerktoboard@moorecountync.gov)

The five members that make up the Board of Commissioners are the elected representatives of Moore County residents. The Board is the legislative and policy-making body of the County, and as such, is charged to make decisions and formulate public policy based on community needs. The Board adopts an annual budget that is designed to allocate available funds as efficiently and effectively as possible in order to ensure that residents receive the highest levels of service at the lowest possible cost. The Board meets on the first and third Tuesdays of each month and holds special planning sessions, as well as an annual Commissioner Retreat. Communications with the County Council can be directed to the Clerk to the Board.



From Left to Right: Larry Caddell, Nick Picerno Randy Saunders, Jimmy Melton and Otis Ritter



About County Services

Administration (wvest@moorecountync.gov)

The Administration Office includes the County Manager's Office (Chief Administrator and Budget Officer of the County), Assistant County Manager, Public Information Officer, Internal Auditor and Administrative Assistant.

Aging (tprots@moorecountync.gov)

This department provides services that promote the well-being of older adults.

Animal Operations (bsears@moorecountync.gov)

This department enforces state statutes and county ordinances pertaining to animal law. It also provides temporary care and shelter for the County's stray and unwanted domestic animals.

Board of Elections (elections@moorecountync.gov)

Responsible for conducting all elections held within the county. Your voter registration record is maintained by our office. We also certify petitions, as required by law, and accept and process all notices of candidacy and audits the public campaign finance committee reports.

Child Support (jparris@moorecountync.gov)

Establishes and enforces child support orders.

Cooperative Extension (sgreer@moorecountync.gov)

This department delivers educational programs on profitable agriculture, healthy families and leadership development.

County Attorney (mrandall@moorecountync.gov)

The County Attorney is appointed by the Board of Commissioners and serves as legal counsel to the Board as well as all County departments and the agencies of the County.

Day Reporting (jparris@moorecountync.gov)

This division provides substance abuse education, treatment and supportive services to citizens.

Environmental Health (rwittman@moorecountync.gov)

This division of the Health Department is responsible for the enforcement of local and state public health and environmental health laws, rules, and regulations for the citizens of Moore County.

Financial Services (cxiong@moorecountync.gov)

This department is responsible for County financial record keeping and accountability.

About County Services



Geographic Information Services (cbutts@moorecountync.gov)

This department provides GIS, GPS, and mapping solutions to support all county departments, municipalities, and citizens of Moore County.

Health Department (rwittmann@moorecountync.gov)

Protects and promotes the public's health through the prevention of disease and injury.

Human Resources (dbrook@moorecountync.gov)

Develops and administers programs designed to increase the county's effectiveness as an employer -- its hiring processes, pay, benefits, human resource policies and others -- the whole spectrum of creating and managing the employer-employee relationship.

Information Technology (cbutts@moorecountync.gov)

Delivers technical support to all County departments ensuring the ability to access systems needed for service to our citizens.

Library (alice.thomas@srls.info)

The Moore County Library System is a full-service public library system with a main library in Carthage, a bookmobile, and 4 branch libraries in the towns of Aberdeen, Pinebluff, Robbins and Vass. It is a member of the 5 county Sandhills Regional Library System. The Moore County Library System has a collection of 80,000 books, audios, videos, periodicals, newspapers, and other items. Services include reference, Internet, interlibrary loans, programs for children and adults, meeting room, genealogy, online catalog, fax and copy equipment. Membership is free to county residents.

Moore County Public Schools (superintendent@ncmcs.org)

The Moore County Public School System is partially funded by Moore County. The County is basically responsible for the construction and maintenance of schools and administrative offices. In addition, Moore County funds teacher supplements and additional positions beyond what the State provides.

Parks & Recreation (bransom@moorecountync.gov)

This department provides recreational opportunities for Moore County residents of all ages.

Planning & Zoning (densminger@moorecountync.gov)

Develops, administers, and enforces ordinances and codes for land use, and construction within the unincorporated areas of Moore County. This department is also responsible for current and long range planning and community development projects.

Public Safety (bphillips@moorecountync.gov)

A multi-faceted agency that encompasses the Offices of Emergency 911 Communications, Emergency Management, Emergency Medical Services, and Fire Marshal.



About County Services

Public Utilities (rgould@moorecountync.gov)

Four separate divisions make up Public Works with responsibility for operating the water systems serving Pinehurst, Seven Lakes, Vass, East Moore and Highland Hills; operating the County landfill and convenience sites; engineering capital projects; and managing the Wastewater Treatment Plant.

Property Management (blake@moorecountync.gov)

This division is responsible for maintaining County vehicles, buildings and grounds.

Register of Deeds (jmartin@moorecountync.gov)

Judy Martin, the Register of Deeds, is an elected official representing the citizens of Moore County. This department preserves, protects and provides Moore County's official public records for the past, present and future.

Sandhills Community College (dempseyj@sandhills.edu)

Sandhills Community College is partially funded by Moore County. The County is basically responsible for the cost of construction and maintenance of facilities.

Sheriff's Office (ngodfrey@moorecountync.gov)

Neil Godfrey was appointed by the Board of Commissioners to finish the term of retiring Sheriff Lane Carter. The Sheriff serves the citizens of Moore County as its chief law enforcement officer. This department provides law enforcement and detention for the County.

Social Services (jbenton@moorecountync.gov)

This department provides public assistance, medical assistance, food assistance and a broad spectrum of personal social services to Moore County residents.

Soil & Water (jrussell@moorecountync.gov)

Provide technical, educational, and financial assistance to farmers and landowners wishing to preserve natural resources.

Tax (jedmondson@moorecountync.gov)

This department is responsible for listing, appraising, assessing, billing, and collecting for all real property, personal property, and motor vehicles within the County. The Tax Administrator reports directly to the Board of Commissioners.

Transportation Services (twilliams1@moorecountync.gov)

This division of Social Services provides transportation services on an advanced reservation basis for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-

About County Services



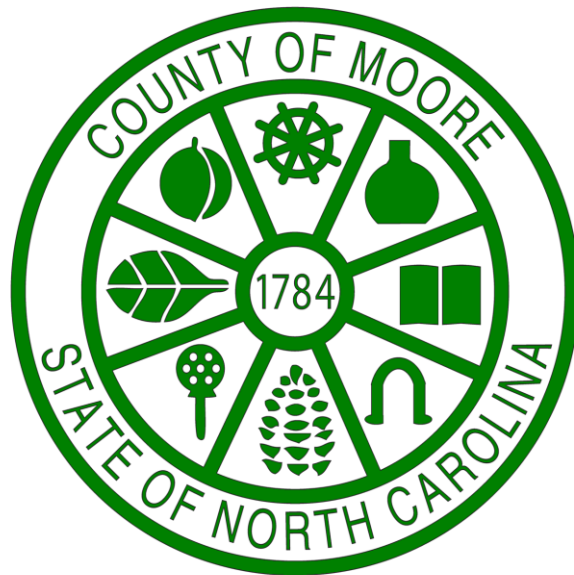
wide basis and limited out-of-county services are provided for specialized care (for example: the Veterans Administration Hospital in Fayetteville).

Veterans Services (jpедerson@moorecountync.gov)

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans.

Youth Services (jparris@moorecountync.gov)

Provide resources that enable delinquent youth to become responsible and productive citizens.



Budget Summary

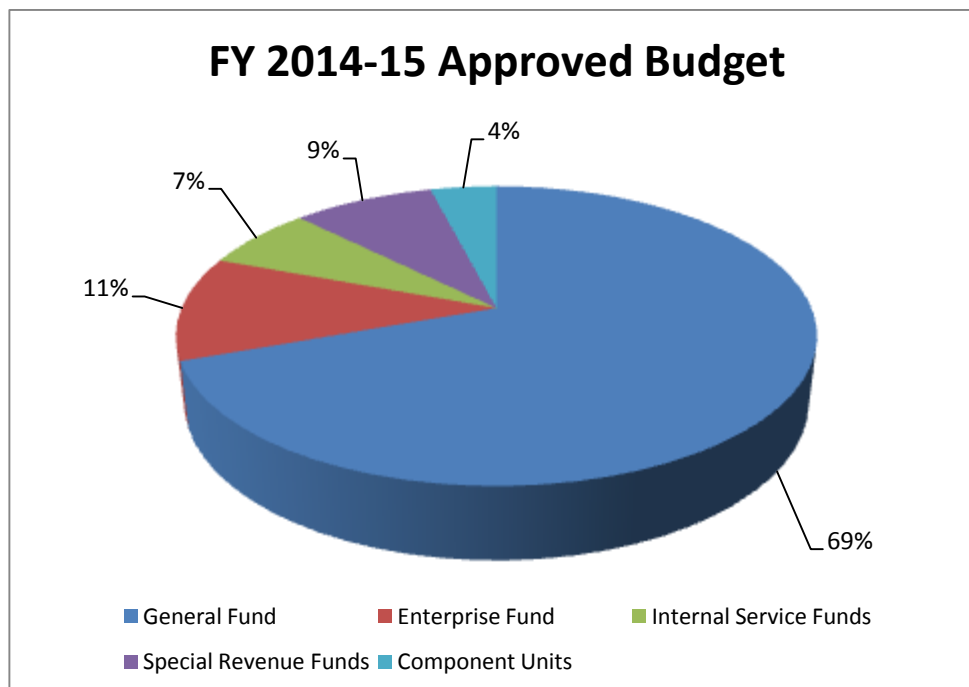


The *Budget Summary* section begins the budget presentation by examining the budget at the broadest level. Shown below is a presentation of the budget summary by fund.

	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Revenues					
General Fund	\$ 87,374,136	\$ 87,657,134	\$ 88,065,894	\$ 89,947,833	2.14%
Enterprise Fund	\$ 13,377,779	\$ 14,893,965	\$ 14,866,885	\$ 14,634,954	-1.56%
Internal Service Funds	\$ 11,946,558	\$ 13,796,441	\$ 8,152,912	\$ 8,773,558	7.61%
Special Revenue Funds	\$ 10,451,823	\$ 10,500,774	\$ 10,877,954	\$ 11,064,330	1.71%
Component Units	\$ 4,207,822	\$ 3,942,976	\$ 6,166,478	\$ 5,172,986	-16.11%
<i>Subtotal</i>	\$ 127,358,118	\$ 130,791,290	\$ 128,130,123	\$ 129,593,661	1.14%
Less Interfund Transfers	\$ (11,346,704)	\$ (11,112,108)	\$ (8,289,218)	\$ (8,809,441)	6.28%
Total Revenues	\$ 116,011,414	\$ 119,679,182	\$ 119,840,905	\$ 120,784,220	0.79%

	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Expenditures					
General Fund	\$ 86,280,471	\$ 87,838,119	\$ 88,065,894	\$ 89,947,833	2.14%
Enterprise Fund	\$ 15,128,034	\$ 14,831,567	\$ 14,866,885	\$ 14,634,954	-1.56%
Internal Service Funds	\$ 14,161,399	\$ 16,232,856	\$ 8,152,912	\$ 8,773,558	7.61%
Special Revenue Funds	\$ 13,556,015	\$ 11,234,292	\$ 10,877,954	\$ 11,064,330	1.71%
Component Units	\$ 3,531,935	\$ 4,119,830	\$ 6,166,478	\$ 5,172,986	-16.11%
<i>Subtotal</i>	\$ 132,657,854	\$ 134,256,664	\$ 128,130,123	\$ 129,593,661	1.14%
Less Interfund Transfers	\$ (11,346,704)	\$ (11,112,108)	\$ (8,289,218)	\$ (8,809,441)	6.28%
Total Expenditures	\$ 121,311,150	\$ 123,144,556	\$ 119,840,905	\$ 120,784,220	0.79%

The following pie chart shows the percentage breakdown of the budget by fund.





Budget Summary

The following is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

General Fund Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Property taxes - current year	55,503,322	54,639,200	55,558,997	1.7%
Property taxes - prior years	398,869	340,000	340,000	0.0%
Penalties and interest	79,436	244,572	244,572	0.0%
Privilege license taxes	13,481	12,000	12,000	0.0%
Rental vehicle tax	50,967	45,000	45,000	0.0%
Sales taxes	14,450,139	14,241,500	14,940,827	4.9%
Alcohol Beverage Control funds	725,129	607,000	607,000	0.0%
Interest earnings	140,358	145,000	145,000	0.0%
Departmental revenues and fees	4,737,828	6,972,428	7,342,705	5.3%
Social services	7,095,460	7,276,287	7,298,122	0.3%
Health	1,886,258	852,495	804,821	-5.6%
Child support enforcement	668,584	625,000	650,000	4.0%
Other grants	398,344	727,435	659,592	-9.3%
Aging	892,986	887,506	830,706	-6.4%
Roll-off Truck Financing Proceeds	-			0.0%
Appropriated Fund Balance	-			0.0%
Emergency Management Fund	-			0.0%
Bond Interest	6,610	10,000	10,000	0.0%
Trans to S&W	-			0.0%
Trans to Multi Yr Fund	-			0.0%
Capital Reserve Fund	609,363	440,471	458,491	4.1%
Total Revenues	87,657,134	88,065,894	89,947,833	2.1%

Budget Summary



The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

General Fund Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Governing body	216,870	156,546	155,758	-0.5%
Administration	497,517	427,626	432,418	1.1%
Human Resources	291,395	238,361	252,997	6.1%
Financial services	718,302	662,453	652,434	-1.5%
County attorney	667,511	675,329	717,428	6.2%
Tax and revaluation	1,861,945	1,625,882	1,603,806	-1.4%
Elections	543,476	556,175	525,554	-5.5%
Register of deeds	1,422,011	1,256,562	1,292,585	2.9%
Information Technology	-	1,387,204	1,266,343	-8.7%
Property Management	-	4,454,532	4,885,604	9.7%
Sheriff	6,356,752	5,840,285	5,962,110	2.1%
Detention Center	3,181,868	3,264,853	3,632,843	11.3%
Day reporting center	62,063	180,033	132,081	-26.6%
Public safety and E911	1,478,323	1,298,436	1,290,091	-0.6%
Solid Waste	1,975,017	2,007,999	2,183,967	8.8%
Planning/community development	1,064,879	968,398	982,341	1.4%
GIS	387,762	256,411	297,834	16.2%
Cooperative extension	340,255	292,859	296,391	1.2%
Soil and water conservation	256,632	225,604	211,773	-6.1%
Social Services	10,709,792	11,327,951	11,332,509	0.0%
Health	4,004,598	3,872,640	3,797,130	-1.9%
Animal Operations	620,877	709,746	852,124	20.1%
Child support enforcement	662,014	621,929	623,671	0.3%
Youth services	85,881	106,430	101,236	-4.9%
Veteran's service	197,772	174,174	169,816	-2.5%
Aging/RSVP	1,635,479	1,401,175	1,398,050	-0.2%
Library	565,648	547,444	551,808	0.8%
Recreation	647,332	589,472	598,269	1.5%
College current expense	4,121,819	4,121,819	4,265,064	3.5%
School current expense	25,540,140	25,165,140	25,315,140	0.6%
School capital outlay	711,932	711,932	1,200,000	68.6%
School digital learning	-	750,000	600,000	-20.0%
Debt service-principal	6,653,804	6,773,327	6,763,450	-0.1%
Debt service-interest	3,995,979	3,805,137	3,578,086	-6.0%
Grants/Court Facility/Non-Departmental	1,661,822	1,439,620	1,885,454	31.0%
Transfer to Internal Service Fund-IT	137,307			0.0%
Transfer to Airport Projects	345,667			0.0%
Transfer to Multi-Yr Grant Fund	15,000			0.0%
Airport Enterprise Fund	174,184	172,410	141,668	-17.8%
Capital Reserve Fund	4,028,494			0.0%
Total	87,838,119	88,065,894	89,947,833	2.1%



Budget Summary

The following is a presentation of the revenues and expenditures for the County's utility funds - Moore County Public Utilities, the Water Pollution Control Plant, and East Moore Water District.

MCPU Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Water sales	4,124,591	4,702,110	4,465,774	-5.0%
Sewer sales	3,149,816	3,403,603	3,562,733	4.7%
Tap fees	226,152	206,364	206,364	0.0%
Capacity fees	208,049	178,000	178,000	0.0%
Other utility revenues	1,494,504	479,378	513,466	7.1%
Retained earnings appropriated	-	302,894	-	-100.0%
Total	9,203,112	9,272,349	8,926,337	-3.7%

MCPU Expenses	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Administration/operations	2,643,970	1,561,371	1,372,590	-12.1%
Maintenance	3,672,088	4,001,575	4,020,440	0.5%
Water quality	1,740,129	1,852,531	1,860,493	0.4%
Engineering	243,634	268,162	257,120	-4.1%
Capital outlay	97,771	350,000	-	-100.0%
Debt service	394,534	1,211,165	980,431	-19.1%
Non-Departmental	-	27,545	435,263	1480.2%
Total	8,792,126	9,272,349	8,926,337	-3.7%

EMWD	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Revenues	1,657,140	1,546,829	1,535,813	-0.7%
Expenses	2,134,624	1,546,829	1,535,813	-0.7%

WPCP Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
User fees	4,033,713	4,047,707	4,172,804	3.1%
Total	4,033,713	4,047,707	4,172,804	3.1%

WPCP Expenses	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operations	2,411,567	2,303,857	2,339,760	1.6%
Capital outlay	12,448	261,000	250,000	-4.2%
Debt Service	-	1,472,444	1,487,953	0.0%
Transfer to Capital Reserve	1,480,802	-	70,000	0.0%
Non-Departmental	-	10,406	25,091	141.1%
Total	3,904,817	4,047,707	4,172,804	3.1%

Budget Summary



The following is a presentation of the revenues and expenditures for the County's internal service funds – Information Technology, the Self Insurance Fund and Property Management.

IT Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
IT user fees	2,099,273	-	-	0.0%
Total	2,099,273	-	-	0.0%

IT Expenses	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operations	2,916,217	-	-	0.0%
Capital outlay	12,423	-	-	0.0%
Debt service	9,348	-	-	0.0%
Non-Departmental	-	-	-	0.0%
Total	2,937,988	-	-	0.0%

Self-Insurance Fund Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Revenues	7,469,871	8,152,912	8,773,558	7.6%
Total	7,469,871	8,152,912	8,773,558	7.6%

Self-Insurance Fund Expenses	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operations	8,387,449	7,748,442	8,371,869	8.0%
Wellness program	299,008	404,470	401,689	-0.7%
Total	8,686,457	8,152,912	8,773,558	7.6%

Property Management Fund Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Property management fees	4,131,941	-	-	0.0%
Rental fees	7,550	-	-	0.0%
Municipal Fuel	56,852	-	-	0.0%
Sale of Assets	30,954	-	-	0.0%
Total	4,227,297	-	-	0.0%

Property Management Fund Expenses	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Administration/operations	1,008,307	-	-	0.0%
Maintenance	552,458	-	-	0.0%
Custodial services	528,846	-	-	0.0%
Garage services	1,657,653	-	-	0.0%
Utilities	757,216	-	-	0.0%
Capital outlay	103,931	-	-	0.0%
Non-Departmental	-	-	-	0.0%
Total	4,608,411	-	-	0.0%



Budget Summary

The following is a presentation of the revenues and expenditures for the County's special revenue funds – Emergency Medical Services, E911 and Moore County Transportation Services.

EMS Fund Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Property taxes	2,248,711	2,340,590	2,397,219	2.4%
Property taxes - prior years	17,311	20,000	20,000	0.0%
Fees / other revenues	3,256,125	2,810,000	3,230,000	14.9%
Appropriated fund balance	-	687,081	515,250	-25.0%
Total	5,522,147	5,857,671	6,162,469	5.2%

EMS Fund Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operations	5,083,665	5,542,167	5,775,560	4.2%
Capital outlay	440,984	260,000	280,000	7.7%
Transfer to Narrow Band Project	-	-	-	0.0%
Non-Departmental	-	55,504	106,909	92.6%
Total	5,524,649	5,857,671	6,162,469	5.2%

E-911 Fund Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Revenues - E911 telephone fees	388,591	304,406	428,350	40.7%
Appropriated Fund Balance	-	52,354	-	-100.0%
Total	388,591	356,760	428,350	20.1%

E-911 Fund Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operations	234,696	321,760	304,406	-5.4%
Debt Service - Sp Law	-	-	-	0.0%
Capital outlay	727,467	35,000	123,944	254.1%
Total	962,163	356,760	428,350	20.1%

MCTS Fund Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Revenues - user fees	683,250	798,721	681,417	-14.7%
Grants	647,255	576,551	469,395	-18.6%
Sale of Assets	24,400	55,000	20,000	-63.6%
Total	1,354,905	1,430,272	1,170,812	-18.1%

MCTS Fund Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operations	1,274,036	1,287,833	1,098,695	-14.7%
Capital outlay	238,313	137,000	58,000	-57.7%
Non-Departmental	-	5,439	14,117	159.6%
Total	1,512,349	1,430,272	1,170,812	-18.1%

Budget Summary



The following chart shows total County-wide expenditures for the three year period. Since transfers occur between funds, the “net budget” is shown as the last line. The “net budget” represents the amount that was actually spent by the County in FY 2012-13 and the amounts budgeted for spending for FY 2013-14 and FY 2014-15.

County Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
General fund	87,838,119	88,065,894	89,947,833	2.1%
Wastewater fund	3,904,817	4,047,707	4,172,804	3.1%
Public utilities fund	8,792,126	9,272,349	8,926,337	-3.7%
EMWD fund	2,134,624	1,546,829	1,535,813	-0.7%
IT fund	2,937,988	-	-	0.0%
Self Insurance fund	8,686,457	8,152,912	8,773,558	7.6%
Property management fund	4,608,411	-	-	0.0%
EMS fund	5,524,649	5,857,671	6,162,469	5.2%
E911 fund	962,163	356,760	428,350	20.1%
MCTS operations fund	1,512,349	1,430,272	1,170,812	-18.1%
Sub Total Fund Budgets	126,901,703	118,730,394	121,117,976	2.0%
Soil & Water Conservation	28,028	21,918	21,918	0.0%
Fire Districts	3,207,103	3,211,333	3,280,781	2.2%
CVB Fund	1,334,633	1,575,620	1,448,620	-8.1%
Airport Authority Fund	2,785,197	4,590,858	3,724,366	-18.9%
Total All Funds Budget	134,256,664	128,130,123	129,593,661	1.1%
Less transfers	(11,112,108)	(8,289,218)	(8,809,441)	6.3%
Net budget	123,144,556	119,840,905	120,784,220	0.8%



Fund Balance Analysis

A general measure of a County's financial strength is the fund balance. Fund balance is defined as the difference between the assets and liabilities of a fund. Generally accepted accounting principles and state laws require a portion of the fund balance be reserved for inventories, prepaid expenses, and other State mandated reserves. Thus, only the unreserved portion of the fund balance is available for the County to spend. Fund balance generally provides cash flow until revenues are collected and a general operating reserve for the County.

According to the North Carolina Local Government Commission (NCLGC), Counties should maintain a minimum of 8%. The norm however, is between 10% and 30% in North Carolina. Lower fund balance percentages may cause bond rating agencies to downgrade your credit because they feel you have a weak financial position. Should this happen, when the local government goes to sell debt in the bond market, it will pay higher interest rates. Should your balance drop below 8%, the NCLGC will issue a letter of warning with appropriate time to increase the level of fund balance. If a local government does not comply with the State's request, the State may take over the financial operations of the County.

When determining the appropriate funds balance level, there are factors to consider in addition to state laws and counties of equal size and populations:

- The predictability of revenues and volatility of expenditures-if significant resources are subject to unpredictability and volatility, a higher level of fund balance is needed.
- The unavailability of funds from other sources or other funds requiring a drain on the fund balance should require a higher level of fund balance.
- Future reservations of fund balance that remains unknown when the level of funding is set in the annual budget.
- Liquidity-Property tax revenue is collected between November and January of each year and accounts for 63% of the total general fund revenue. Expenses occur in all twelve months and do not match up to the revenue generated in a two month period. Thus, the mismatch in revenue and expense is compensated for with fund balance used as cash flow to bridge the gap. The fund balance provides the liquidity to the County during the first five months of operation.

The County estimates the unreserved General Fund balance at the end of FY14 will be \$20,062,620 which will equal 21.97% of expenditures in FY 14. The FY15 budget includes no appropriation from the fund balance and the budget staff estimates the fund balance will remain relatively unchanged in FY15.

Fund Balance	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
Total Revenues	87,657,134	90,660,954	89,947,833
Total Expenditures	87,838,119	91,318,722	89,947,833
Revenues Over (Under) Expenditures	(180,985)	(657,768)	-
Unassigned Fund Balance Beginning	16,436,683	18,902,092	20,062,620
Unassigned Fund Balance Ending	18,902,092	20,062,620	20,062,620
Ending Fund Balance as % of Expenditures	21.52%	21.97%	22.30%

*Note 2013-14 ending unreserved June balance is an estimate based on the most recent financial data available as of this printing. The actual fund balance will not be known until the Comprehensive Annual Financial Report (CAFR) is completed later in this fiscal year. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

Fund Balance Analysis



FUND BALANCE ANALYSIS BREAKDOWN SUMMARY – GENERAL FUND

The beginning fund balance for FY13 was \$31,340,972. Actual revenues for FY13 were \$87,657,134. Actual expenditures for FY13 were \$87,838,119. The difference of expenditures over revenues was \$180,985. The ending audited fund balance for FY13 was \$31,699,289. The breakdown of the FY13 audited fund balance is as follows:

Non Spendable:

Inventories	\$109,654
Prepaid Items	\$ -0-

Restricted for:

State Statute	\$7,940,606
Human Services	\$ 235,511
Env Protection	\$ 372,006

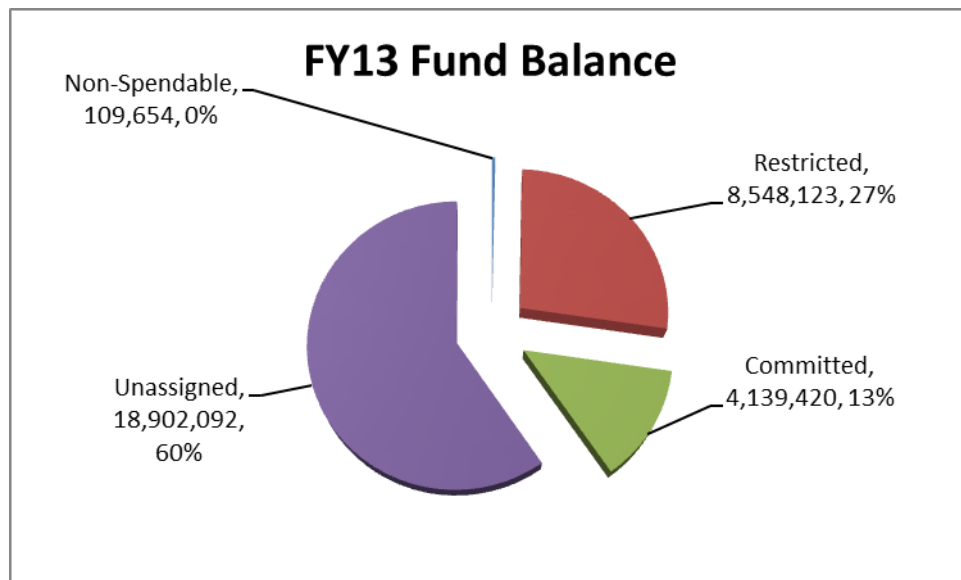
Committed for:

Tax Revaluation	\$ 300,000
Debt Service	\$3,839,420

Unassigned:

Unassigned	\$18,902,092
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Total audited FY13 Fund Balance: \$31,699,289





Authorized Positions/Staffing

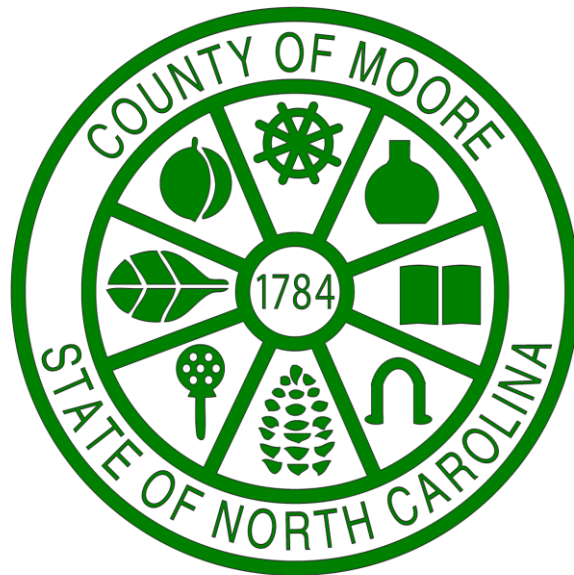
The following chart provides historical information about staffing levels for all funds within Moore County. The County's staffing has leveled off after a few years of decline. This decline in staffing is due to a decrease in revenues from sales tax during the downturn in the economy and a desire to reduce expenditures rather than raising taxes or using fund balance.

Department	FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4	0	4		4		4		4		4	
Aging	20	1	20	1	20	1	20	1	20	1	20	1
Animal Operations							9	3	10	4	10	4
Child Support	10	0	10		10		10		10		10	
Child Support - Day Reporting Center	1	1	1		1		1		1		1	
Child Support - Youth Services	1	1	1		1		1		1		1	
Cooperative Extension	8	0	8		8		7		7		7	
County Attorney	7	0	6		6		6		7		7	
District Attorney's Office	2	0	2		2		0		0		0	
Elections	4	0	3		4		4		4		4	
Financial Services	8	0	7		7		7		7		7	
GIS	4	0	4		4		4		3		3	
Governing Body	1	0	1		1		1		1		1	
Health	66	6	63	5	60	4	51	1	53	1	51	1
Human Resources	3	0	3		3		3		3		3	
Information Technology	11	1	11	1	10	1	10	1	8	1	8	1
Library	9	1	9		9		9		9		9	
Parks & Recreation	5	3	5	1	5	1	5	1	5	1	5	
Planning	19	0	18		15		14		13	1	13	1
Public Safety - E911 Communications	17		15		15		15		15		15	
Emergency Management/Fire			3		3		3		2.25		2.25	
Public Works - Solid Waste	10		10		10		10		9		9	
Register of Deeds	11		11		10		10		10		10	
Sheriff	76	1	76	1	76	1	76	1	76	1	76	1
Sheriff - Detention Center	38		38		38		42		42		56	
Social Services	106		106		106		101		102		102	
Soil & Water Conservation	4		4		4		4		4		3	
Tax	31		29		27		27		25		24	
Veterans	3		3		3		3		3		3	
Public Works - Property Management	25	0	25	0	25	0	25	0	25	0	25	0
TOTAL GENERAL FUND	504	15	496	9	487	8	482	8	479.25	10	489.25	9
Emergency Medical Services	52		51		51		58		66.75		66.75	
Transportation	12	9	12	9	11	9	11	9	11	9	10	7
Self Insurance Fund	1		1		1		1		1		1	
Public Works - Utilities	41		41		41		40		40		40	
Public Works - WPCP	19	0	19	0	19	0	19	0	19	0	19	0
TOTAL OTHER FUNDS	125	9	124	9	123	9	129	9	137.75	9	136.75	7
Totals	629	24	620	18	610	17	611	17	617.00	19	626.00	16
Total Number of FTEs	641.0		629.0		618.5		619.5		626.5		634.0	



**Moore County, North Carolina
Budget Calendar
FY2014-2015**

<u>Event</u>	<u>Date</u>
Operational Budget Process Begins	December 1, 2013
Board of Commissioners Retreat/Budget Planning Session	January 9-10, 2014
All Operating Budgets due back from Departments	February 15, 2014
County Manager, Budget Director meets with Department Directors for Initial Budget Reviews	February 25-28, 2014
County Manager and Budget Team Review Requests	March 24-28, 2014
FY14 Budget Presented to Board of Commissioners	May 6, 2014
Budget Work Sessions with the Board of Commissioners Held (May 20, 22, 28, 29, 2014)	May 2014
Budget Public Hearing	May 20, 2014
Budget Adoption	June 17, 2014

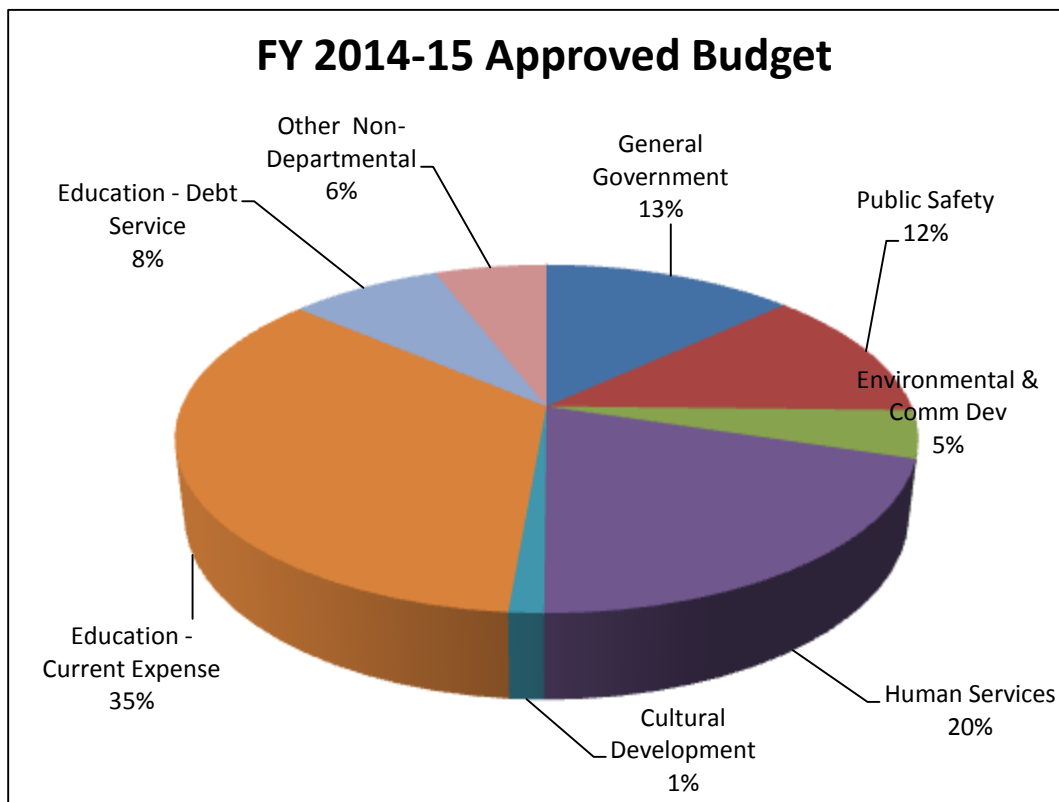


General Fund



The *General Fund* accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax, Board of Elections, Register of Deeds, Sheriff, Day Reporting Center, Youth Services, Fire Marshal, E-911, Solid Waste, Planning and Community Development, GIS, Cooperative Extension, Soil and Water Conservation District, Health, Social Services, Child Support, Veterans Services, Aging, Library, Parks and Recreation, Education, Mental Health, Courts, Non-Profits, Information Technology, Property Management, Debt Service and other appropriations.

The following pie chart shows the percentage breakdown of the budget by functional area.





General Fund

The following is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY2011-12 and FY 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

General Fund Revenues	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Property Tax	\$ 54,838,299	\$ 55,981,627	\$ 55,223,772	\$ 56,143,569	1.67%
Sales Tax	\$ 13,937,991	\$ 14,450,139	\$ 14,241,500	\$ 14,940,827	4.91%
Other Taxes & Licenses	\$ 593,954	\$ 789,577	\$ 664,000	\$ 664,000	0%
Unrestricted Intergovernmental	\$ 315,011	\$ -	\$ -	\$ -	0%
Restricted Intergovernmental	\$ 11,321,145	\$ 10,941,632	\$ 10,368,723	\$ 10,243,241	-1.21%
Investment Income	\$ 143,762	\$ 140,358	\$ 145,000	\$ 145,000	0%
Charges for Services	\$ 4,017,986	\$ 4,737,828	\$ 6,972,428	\$ 7,342,705	5.31%
Misc Revenue	\$ 124,079	\$ -	\$ -	\$ -	0.00%
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	-100%
Transfers In	\$ 1,810,308	\$ 615,973	\$ 450,471	\$ 468,491	4.00%
Payments from Component Units	\$ -	\$ -	\$ -	\$ -	0%
Total	\$ 87,102,535	\$ 87,657,134	\$ 88,065,894	\$ 89,947,833	2.14%

The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2011-2012 and 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

General Fund Expenditures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
General Government	\$ 5,646,783	\$ 5,947,427	\$ 11,440,670	\$ 11,784,927	3.01%
Public Safety	\$ 10,831,838	\$ 11,791,140	\$ 10,583,607	\$ 11,017,125	4.10%
Environmental & Comm Dev	\$ 3,689,569	\$ 4,024,545	\$ 3,751,271	\$ 3,972,306	5.89%
Human Services	\$ 17,647,991	\$ 17,209,655	\$ 18,214,045	\$ 18,274,536	0.33%
Cultural Development	\$ 1,153,712	\$ 1,212,980	\$ 1,136,916	\$ 1,150,077	1.16%
Education - Current Expense	\$ 30,263,547	\$ 30,373,891	\$ 30,748,891	\$ 31,380,204	2.05%
Education - Debt Service	\$ 7,932,194	\$ 10,649,783	\$ 7,314,539	\$ 7,127,360	-2.56%
Other Non-Departmental	\$ 8,148,087	\$ 6,185,323	\$ 4,875,955	\$ 5,241,298	-19.58%
Less Inter-fund Transfers	\$ (3,287,613)	\$ (4,523,501)	\$ -	\$ -	0.00%
Total	\$ 82,026,107	\$ 82,871,243	\$ 88,065,894	\$ 89,947,833	2.14%

General Fund



The following is a presentation of expenditures by department.

General Fund Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Governing body	216,870	156,546	155,758	-0.5%
Administration	497,517	427,626	432,418	1.1%
Human Resources	291,395	238,361	252,997	6.1%
Financial services	718,302	662,453	652,434	-1.5%
County attorney	667,511	675,329	717,428	6.2%
Tax and revaluation	1,861,945	1,625,882	1,603,806	-1.4%
Elections	543,476	556,175	525,554	-5.5%
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Detention Center	3,181,868	3,264,853	3,632,843	11.3%
Day reporting center	62,063	180,033	132,081	0.0%
Public safety and E911	1,478,323	1,298,436	1,290,091	-0.6%
Animal Operations	620,877	709,746	852,124	20.1%
Solid Waste	1,975,017	2,007,999	2,183,967	8.8%
Planning/community development	1,064,879	968,398	982,341	1.4%
GIS	387,762	256,411	297,834	16.2%
Cooperative extension	340,255	292,859	296,391	1.2%
Soil and water conservation	256,632	225,604	211,773	-6.1%
Social Services	10,709,792	11,327,951	11,332,509	0.0%
Health	4,004,598	3,872,640	3,797,130	-1.9%
Child support enforcement	662,014	621,929	623,671	0.3%
Youth services	85,881	106,430	101,236	-4.9%
Veteran's service	197,772	174,174	169,816	-2.5%
Aging/RSVP	1,635,479	1,401,175	1,398,050	-0.2%
Library	565,648	547,444	551,808	0.8%
Recreation	647,332	589,472	598,269	1.5%
Information Technology	-	1,387,204	1,266,343	0.0%
Property Management	-	4,454,532	4,885,604	0.0%
College current expense	4,121,819	4,121,819	4,265,064	3.5%
School current expense	25,540,140	25,165,140	25,315,140	0.6%
School capital outlay	711,932	711,932	1,200,000	68.6%
School digital learning	-	750,000	600,000	0.0%
Debt service-principal	6,653,804	6,773,327	6,763,450	-0.1%
Debt service-interest	3,995,979	3,805,137	3,578,086	-6.0%
Grants/Court Facility/Non-Departmental	1,661,822	1,439,620	1,885,454	31.0%
Transfer to Airport Projects	345,667			0.0%
Transfer to Grant Fund	15,000			0.0%
Transfer to Property Mgmt	137,307			0.0%
Transfer to EM Narrow Band Project	-			0.0%
Airport Enterprise Fund	174,184	172,410	141,668	-17.8%
Capital Reserve Fund	4,028,494			0.0%
Total	87,838,119	88,065,894	89,947,833	2.1%



Governing Body

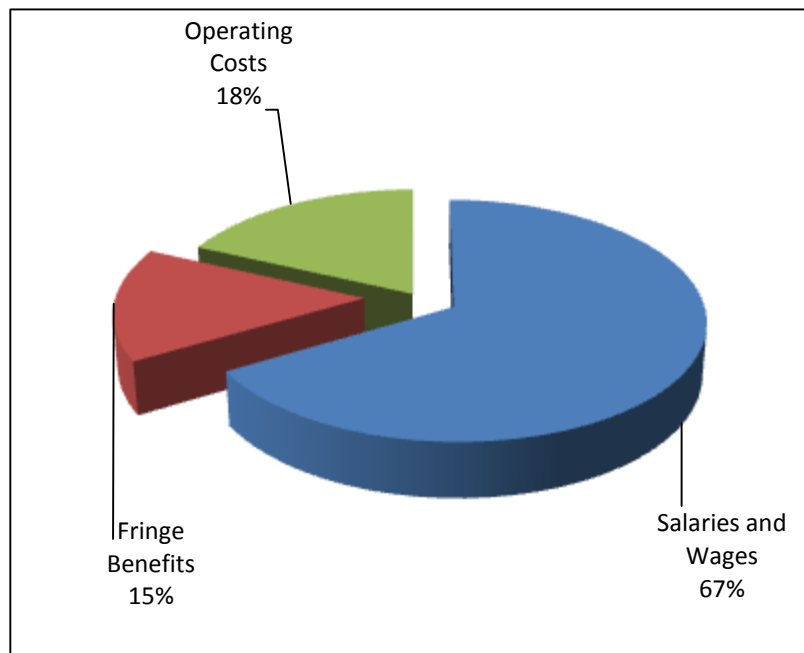
The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	96,168	103,580	103,580	0.0%
Fringe Benefits	20,755	23,646	23,978	1.4%
Operating Costs	99,947	29,320	28,200	-3.8%
Capital Outlay		-		0.0%
Total	216,870	156,546	155,758	-0.5%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Distribute Packets 3 Days Prior to Meeting	100%	100%	100%	100%
Post Approved Minutes to Web Next Day	100%	100%	100%	100%
Fulfill Records Request Within 1 Day	100%	100%	95%	95%
Retain or Reduce Tax Rate	0.465	0.465	0.465	0.465

The Governing Body is the Moore County Board of Commissioners and the Clerk to the Board. The FY14-15 adopted budget is reduced from the FY13-14 budget and is lower than any point in the past four years. This reflects the efficiency with which the Board governs as well as an effort to spend less in operating costs.



Administration



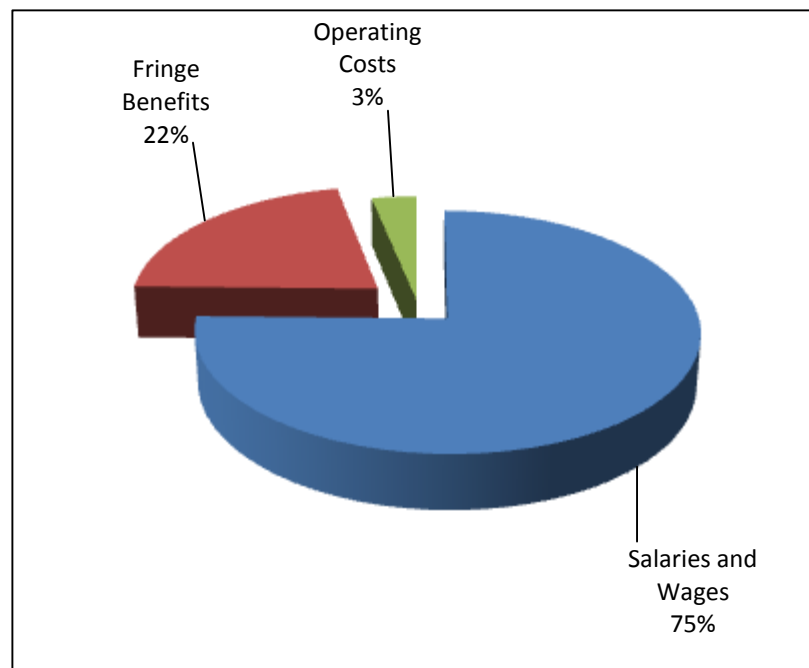
The mission of Moore County Administration is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	353,267	317,656	325,659	2.5%
Fringe Benefits	99,098	92,776	92,665	-0.1%
Operating Costs	45,152	17,194	14,094	-18.0%
Capital Outlay		-		0.0%
Total	497,517	427,626	432,418	1.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	4	4	4	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
# Days Prior to May 31 Budget Presented	27	27	30	24
Employees per 1000 Population	7.21	7.21	7.03	7.00
# of Press Releases/Newsletters	128	128	139	150

The Administration department includes the County Manager, Assistant County Manager, Internal Auditor and Administrative Assistant. The budget was 18.8% lower than FY12, and 1.1% higher than FY13/14 which is mainly attributed to salary operating cost decreases that occurred last year and are reflected in this year's budget.





Human Resources

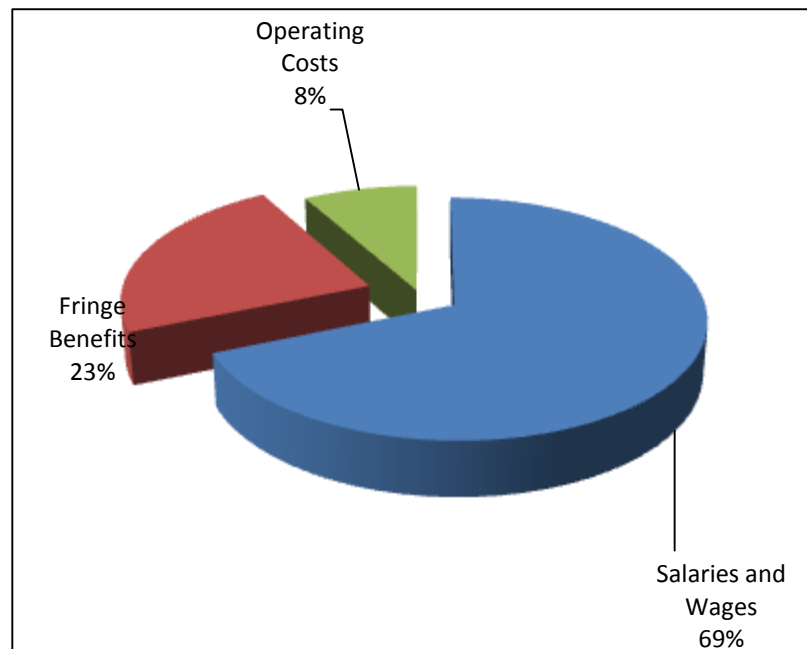
The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment, working toward a shared goal of providing exceptional services that make Moore County a premier community in which to live, work and raise a family.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	167,802	165,962	173,846	4.8%
Fringe Benefits	51,563	55,540	58,292	5.0%
Operating Costs	72,030	16,859	20,859	23.7%
Capital Outlay				0.0%
Total	291,395	238,361	252,997	6.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Employee Turnover Rates	9.67	8.50	8.00	7.50
Workers Comp Experience Modifier	0.63	0.81	0.91	1.15
Employment Applications Processed	1,414	1,612	1,590	1,600
Recruitment Time Average (Calendar Days)	no data	76	68	60

There has been minimal change to the Human Resources budget over the three year period, which reflects a continuing level of service. The increase in operating cost is due to the addition of professional services and the Employee Recognition ceremonies held quarterly.



Financial Services



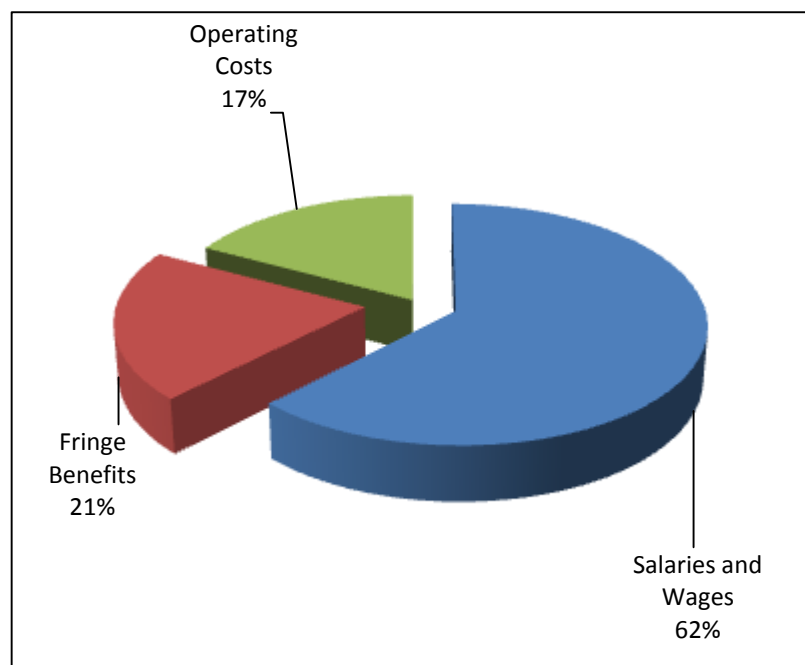
The mission of Financial Services is to provide accounting, financial operations and reporting services to County Departments, citizens and other users of the County's financial information. Finance manages, directs and safeguards the assets of Moore County in an efficient, effective and appropriate manner.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	410,641	418,180	406,691	-2.7%
Fringe Benefits	119,647	131,534	133,484	1.5%
Operating Costs	188,014	112,739	112,259	-0.4%
Capital Outlay				0.0%
Total	718,302	662,453	652,434	-1.5%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	7	7	7	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Date Audited CAFR Published	12/1/2010	12/15/2011	12/1/2012	12/1/2013
% of A/P Check Voids Due to Error	<1%	<1%	<1%	<1%
Budget Transfers Processed w/in 2 days	99%	99%	99%	99%
Month End Closing (Days after Month End)	1-5 days	1-3 Days	Last Day	Last Day

The Financial Services Department's operating budget includes a decrease in resource salaries. The department had an overall decrease of 1.5%.





County Attorney

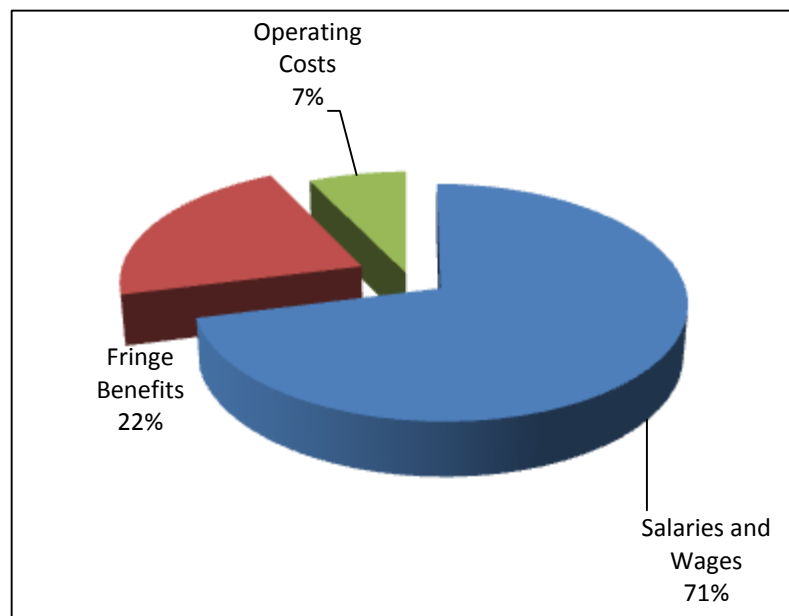
The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners, the County and the agencies of the County from actions brought against them; and, to provide legal advice to County departments.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	423,974	487,180	509,630	4.6%
Fringe Benefits	120,498	147,445	155,571	5.5%
Operating Costs	123,039	40,704	52,227	28.3%
Capital Outlay		-		0.0%
Total	667,511	675,329	717,428	6.2%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	6	7	7	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Contract Requests Complete in 10 Days	New	New	71%	90%
DSS Court Orders Complete in 30 Days	New	New	100%	90%
Child Support Orders Complete in 10 Days	New	New	62%	90%
Legal Assistance Provided In 2 Days	New	New	100%	80%

The County Attorney's Office Budget includes additional funding for a program to provide continuing education to legal assistants and seminars for CPE training. This will be offset by revenues received from other entities paying to allow their legal assistants to attend the program.



Tax



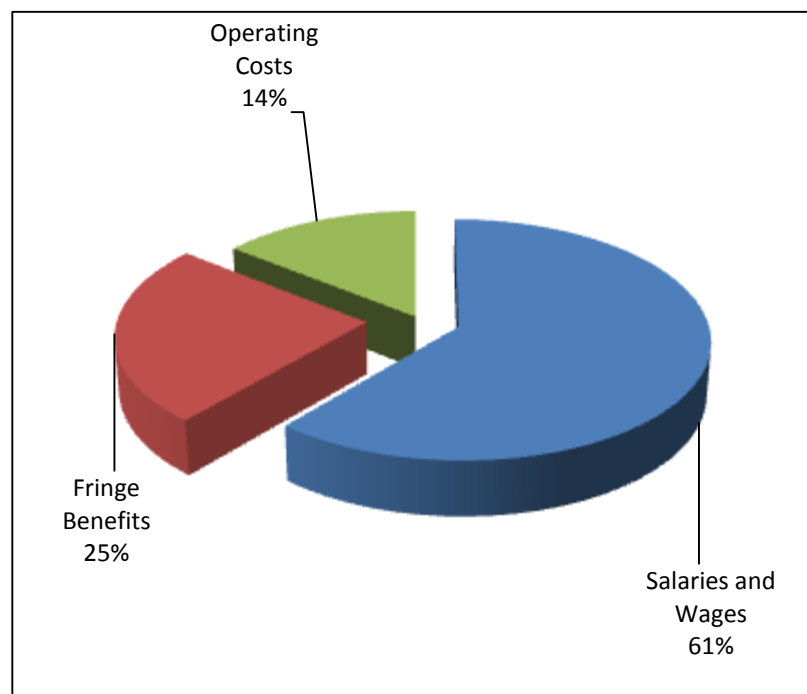
The mission of the Moore County Tax Department is to list, appraise, assess, bill and collect all real property, personal property and motor vehicle taxes as required and in accordance with the General Statutes of North Carolina while providing exceptional customer service.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	1,119,770	990,640	981,486	-0.9%
Fringe Benefits	392,663	398,284	392,673	-1.4%
Operating Costs	349,512	236,958	229,647	-3.1%
Capital Outlay				0.0%
Total	1,861,945	1,625,882	1,603,806	-1.4%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	27	25	24	-4.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Update Parcel Information by March 1	100%	100%	100%	100%
New Appraisals Complete by March 31	100%	100%	100%	100%
Mail Tax Bills w/in 1 Week of BOC Charge	100%	100%	100%	100%
Total County Collection Rate	99.09%	99.17%	99%	99%

The Tax Department budget includes a decrease in one FTE and an overall decrease of 1.4% from FY13/14 to FY14/15 budget year. The State DMV system started in FY14/15.





Elections

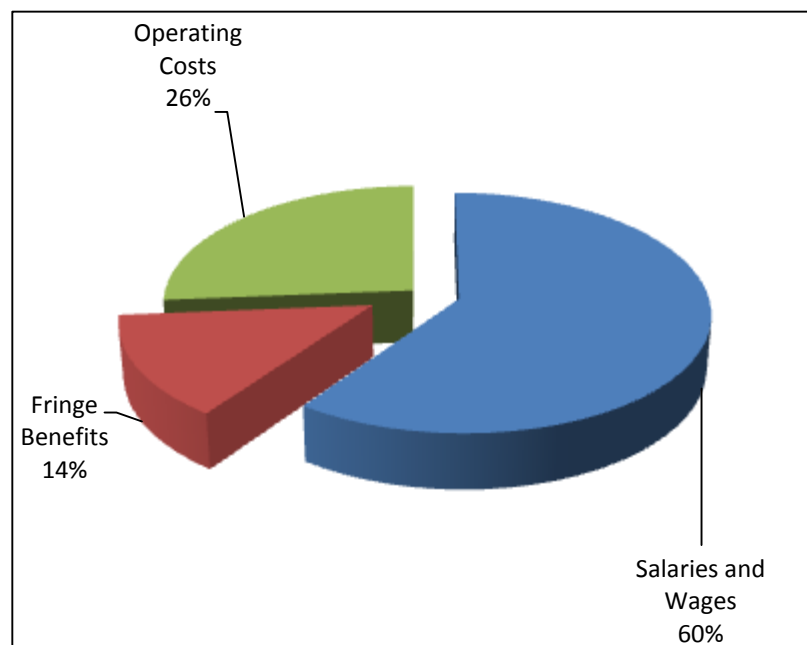
The mission of Elections is to provide fair administration and conduct of all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	294,163	326,286	314,386	-3.6%
Fringe Benefits	62,485	71,197	73,031	2.6%
Operating Costs	186,828	158,692	138,137	-13.0%
Capital Outlay		-		0.0%
Total	543,476	556,175	525,554	-5.5%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	4	4	4	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Comply with 100% State/Federal Laws	100%	100%	100%	100%
Use Electronic Poll Books at Polling Places	New	New	50%	10%
Perform 6 month GEO cross-checks	New	New	New	100%
Increase the % of Registered Voters	New	New	3%	2%

The Elections budget is 5.5% lower than FY13/14. The decrease in operating costs is mainly due to the reduction in printing costs and the municipal election costs from FY13/14.



Register of Deeds



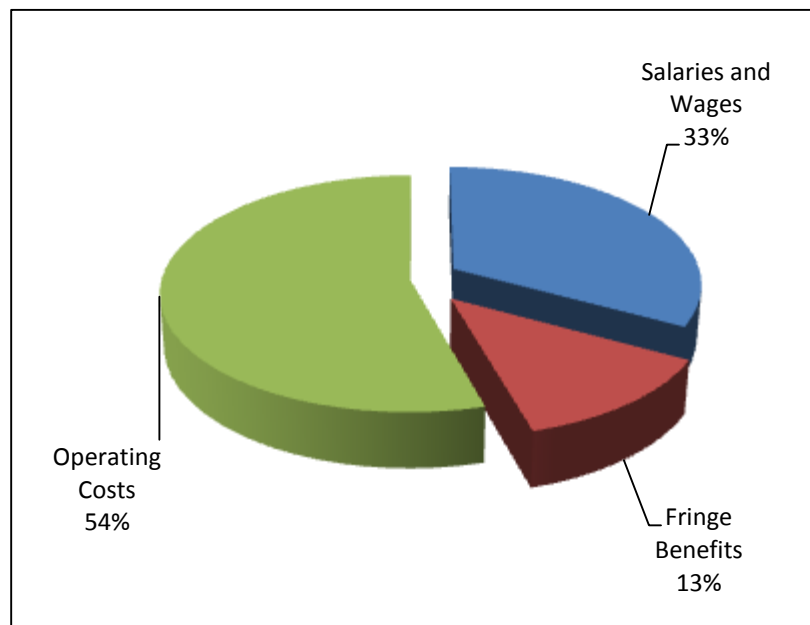
The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide access and maintain accuracy and the integrity of all public records for which we are legally entrusted.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	434,246	425,786	425,785	0.0%
Fringe Benefits	147,324	160,245	164,097	2.4%
Operating Costs	840,441	670,531	702,703	4.8%
Capital Outlay		-		0.0%
Total	1,422,011	1,256,562	1,292,585	2.9%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	10	10	10	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Record 100% of Real Estate Docs. Same Day	100%	100%	100%	100%
Return Real Estate Docs. Next Day	98%	98%	99%	100%
Respond to Vital Records Request Same Day	99%	99%	100%	100%
Scan 75 Old Deed Books per Year	148%	71%	100%	100%

The Register of Deeds budget is slightly higher than the previous budget due to increases in excise tax and state treasurer fund expenses. This department typically generates enough revenue from fees to support the operation.





Sheriff

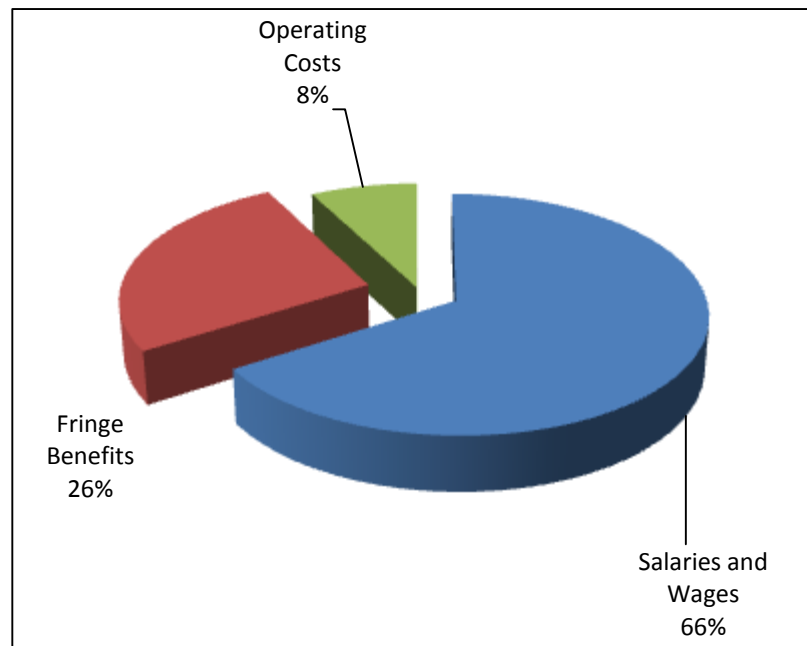
The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work and prosper.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	3,824,685	3,856,088	3,929,994	1.9%
Fringe Benefits	1,369,492	1,570,857	1,571,187	0.0%
Operating Costs	1,162,575	413,340	460,929	11.5%
Capital Outlay	55,069	-	-	0.0%
Total	6,411,821	5,840,285	5,962,110	2.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	76	76	76	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Respond to Priority 1 Calls w/in 15 Minutes	no data	no data	95%	90%
Maintain a +40% Case Clearance Rate	62%	34%	47%	40%
Recover Stolen Property	39%	34%	47%	40%
Serve All Civil Processes in timely manner	79%	80%	82%	80%

The majority of the increase in this year's Sheriff's Department budget is related to the increase in worker's compensation claims and educational and training opportunities.



Detention Center



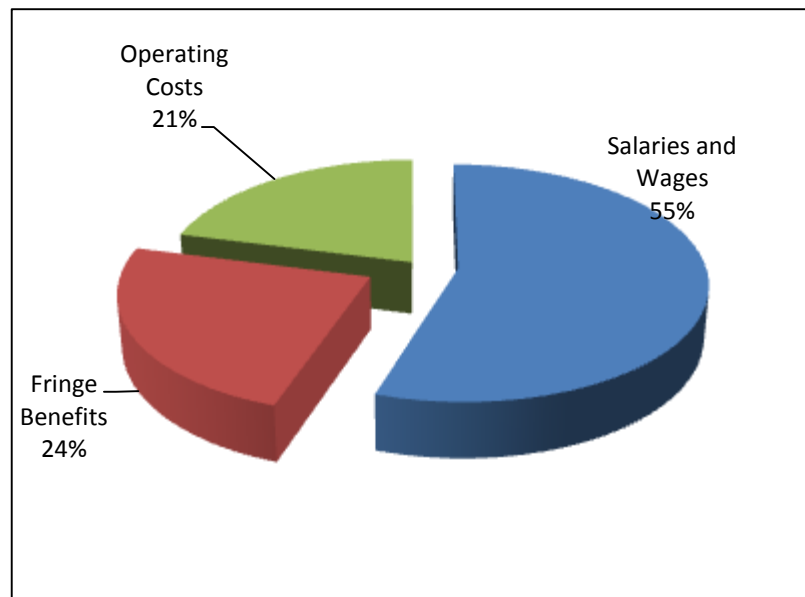
The mission of the Moore County Detention Center is to securely house pre-trial detainees and sentenced offenders in a humane environment which provides safety to inmates, staff, and the public.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	1,582,962	1,805,979	2,001,991	10.9%
Fringe Benefits	610,853	740,320	867,310	17.2%
Operating Costs	993,429	718,554	763,542	6.3%
Capital Outlay		-		0.0%
Total	3,187,244	3,264,853	3,632,843	11.3%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	42	42	56	33.3%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Prevent Escapes	100%	100%	100%	100%
Comply with State and Local Standards	100%	100%	100%	100%
Maintain Safe Environ. for Staff/Inmates	100%	100%	100%	100%
Provide Inmate Transport. on Time	100%	100%	100%	100%

The Detention Center budget for FY14/15 includes an 11.3% increase for the addition of 14 new positions including fringe benefits.





Day Reporting Center

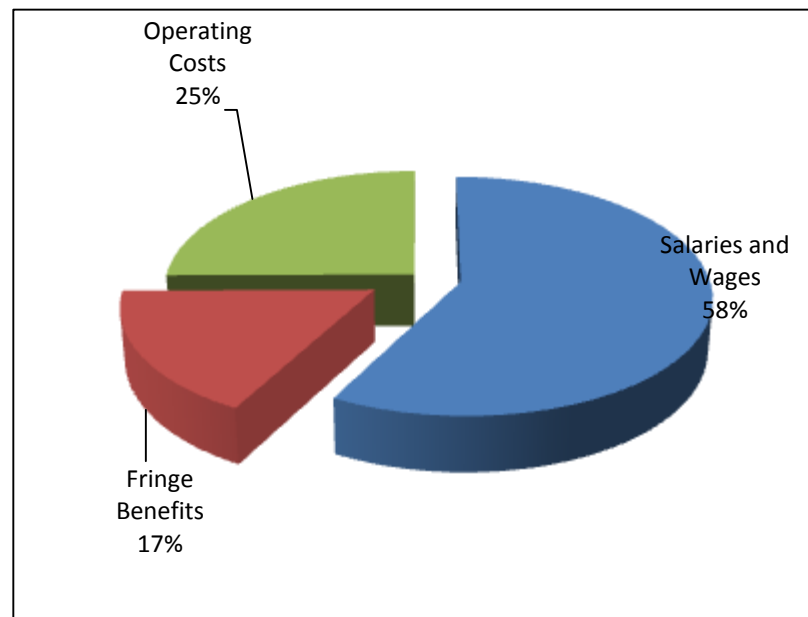
The mission of the Day Reporting Center (DRC) is to provide substance abuse education, treatment and supportive services to citizens referred through the justice system as an alternative to incarceration.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	39,541	80,795	76,385	-100%
Fringe Benefits	13,027	21,863	22,521	3%
Operating Costs	9,495	77,375	33,175	-57%
Capital Outlay				0%
Total	62,063	180,033	132,081	-27%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
% of sentenced offenders completing prog.	46%	51%	40%	40%
% of propation violators completeing prog.	45%	41%	42%	40%
Attendance Rate for 70% of offenders	81%	84%	70%	70%

The Day Reporting Center is typically funded through a grant. Beginning with budget year FY12/13, the State decided to change their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process.



Youth Services



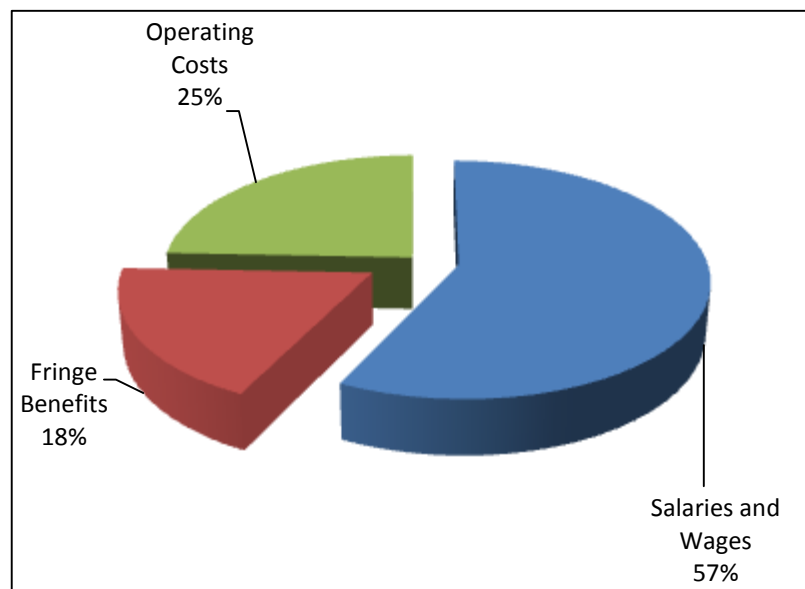
The mission of Moore Youth Services is to hold delinquent youth accountable for their actions and provide resources to help them become responsible and productive citizens.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	49,004	57,150	57,970	1.4%
Fringe Benefits	15,594	17,949	18,593	3.6%
Operating Costs	21,283	31,331	24,673	-21.3%
Capital Outlay	-	-	-	0.0%
Total	85,881	106,430	101,236	-4.9%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
% of Restitution Youth Fulfill Obligations	93%	86%	90%	80%
% of Teen Court Youth Fulfill Obligations	95%	95%	97%	90%
% of Rest. Youth Reducing Court Appears.	79%	75%	80%	70%
% of Teen Court Youth Red. Court Appears.	90%	95%	95%	85%

The Youth Services budget is funded through grants. The budget has decreased 4.9% over the last fiscal year.





Fire Marshal

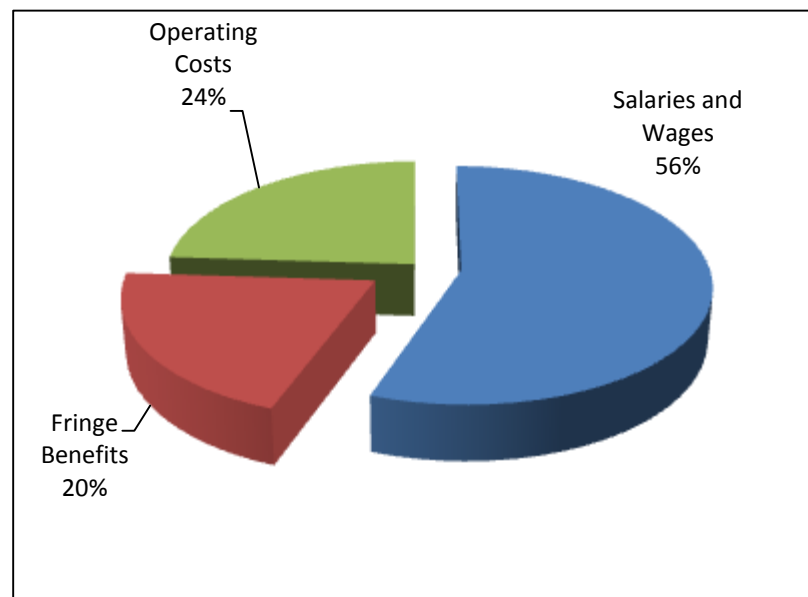
The mission of the Fire Marshall division is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	144,170	117,042	117,042	0.0%
Fringe Benefits	51,468	43,991	43,043	-2.2%
Operating Costs	165,873	57,063	50,563	-11.4%
Capital Outlay		-		0.0%
Total	361,511	218,096	210,648	-3.4%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	3	2.25	2.25	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Review Plans & Issue Permits w/in 5 Days	75.5%	95%	98%	98%
Respond to Incidents w/in 1 hour	99%	99%	99%	99%
Complete Fire Inspections w/in 5 Days	50%	80%	95%	95%
Review Em. Mgt. Facility Plans w/in 5 Days	N/A	N/A	95%	98%

The Fire Marshal budget decrease is attributed to the decrease in operating costs from the prior year.



Public Safety - Communications



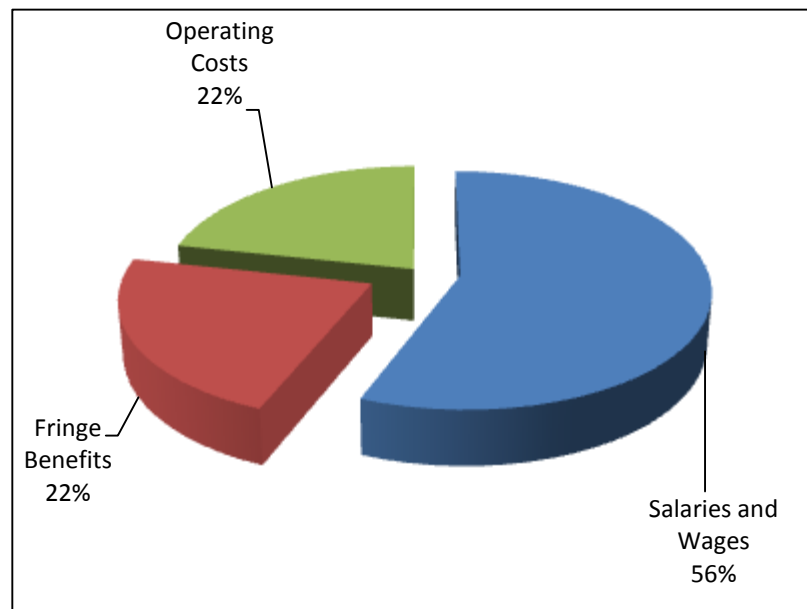
Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	593,755	610,503	605,551	-0.8%
Fringe Benefits	212,104	236,272	240,327	1.7%
Operating Costs	310,952	233,565	233,565	0.0%
Capital Outlay		-	-	0.0%
Total	1,116,811	1,080,340	1,079,443	-0.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	15	15	15	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Dispatch all 911 Calls w/in 90 Seconds	168	169	171	90
Provide Complete/Accurate EMD Instruct	98%	98%	98%	98%
Provide Complete/Accurate EFD Instruct	N/A	N/A	99.5%	98%
Answer 911 Calls w/in 10 Seconds	99%	99%	99%	99%

The E-911 budget has remained flat from fiscal year 2013-14 as compared to fiscal year 2014-15.





Solid Waste

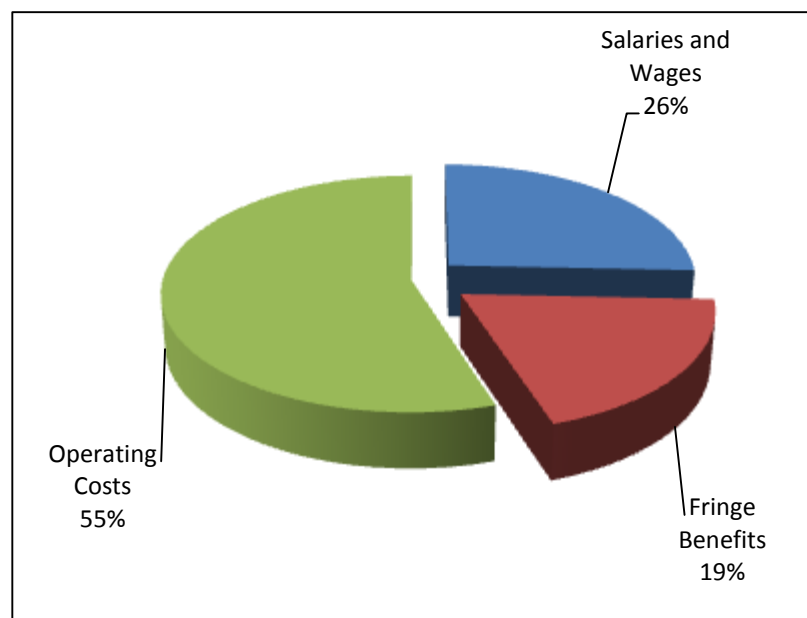
The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized and efficient system of solid waste recycling, collection and disposal services.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	548,839	555,967	552,815	-0.6%
Fringe Benefits	186,279	210,779	418,099	98.4%
Operating Costs	1,239,899	1,182,253	1,183,053	0.1%
Capital Outlay	49,286	59,000	30,000	0.0%
Total	2,024,303	2,007,999	2,183,967	8.8%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	10	9	9	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Achieve "Good" or "Very Good" on Survey	90%	92%	90%	97%
% Increase in Recyclables	2%	3%	5%	8%
Lost Time Accidents	1	1	2	Zero

The Solid Waste budget is increased in the upcoming year mainly due an increase in fringe benefits which includes worker's compensation claims.



Planning and Community Development



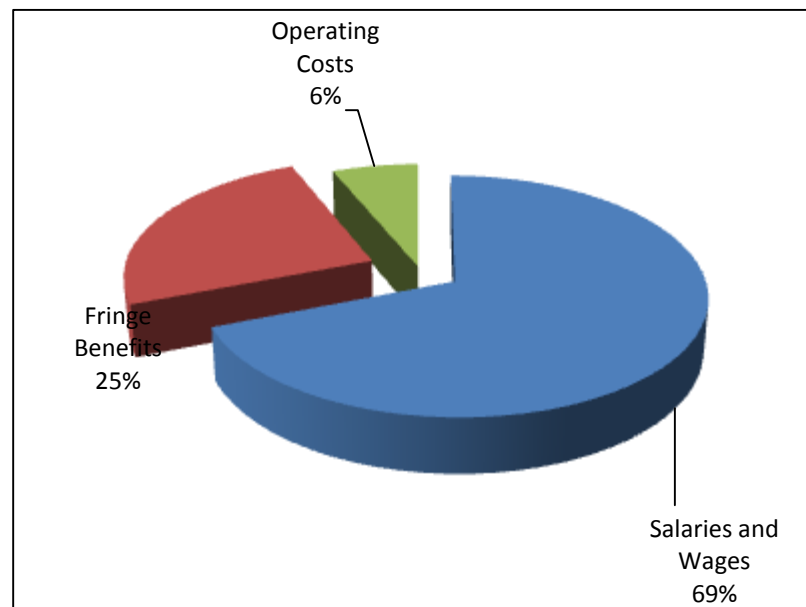
The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services in order to improve the quality of life for Moore County residents.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	627,929	663,553	677,813	2.1%
Fringe Benefits	224,129	243,033	242,807	-0.1%
Operating Costs	212,821	61,812	61,721	-0.1%
Capital Outlay		-		0.0%
Total	1,064,879	968,398	982,341	1.4%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	14	13.5	13.5	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Review Subdivision Plats w/in 3 days	94%	95%	98%	95%
% of Survey Responses Strongly Positive	91%	96%	90%	90%
Serve at Least 10 People With Housing Asst.	14	62	28	19
Inspections per Inspector per Week	39	41	41	40

The Planning and Community Development Budget is funded at a similar level this year, which reflects a continued level of service delivery.





Geographic Information Systems

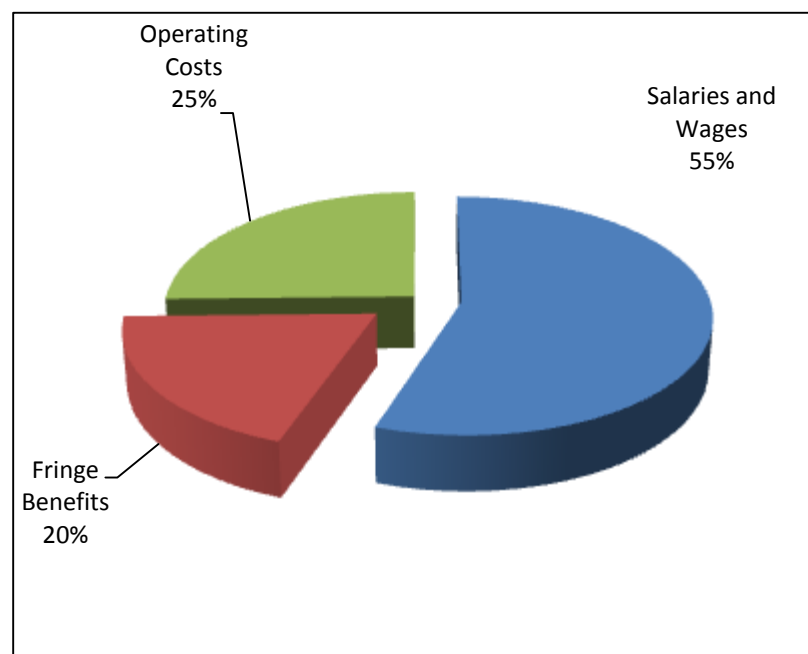
The mission of Moore County GIS is to establish a foundation of geographic information to support community decision-making. GIS provides the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. GIS supports the operations of local government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	209,892	147,365	164,678	11.7%
Fringe Benefits	66,449	52,961	57,723	9.0%
Operating Costs	111,421	56,085	75,433	34.5%
Capital Outlay		-		0.0%
Total	387,762	256,411	297,834	16.2%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	4	3	3	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Complete Citizen Map & Analysis Requests 48 hrs	90%	90%	90%	90%
Respond to Addressing Requests in 24 hrs	95%	97%	95%	95%
Provide Uninterrupted GIS Web Service	90%	95%	95%	95%
Provide Daily Updates to GIS Customers	95%	100%	100%	100%

This department experienced one vacancy during the prior year budget process and has recently added the ability to perform water and sewer modeling.



Cooperative Extension



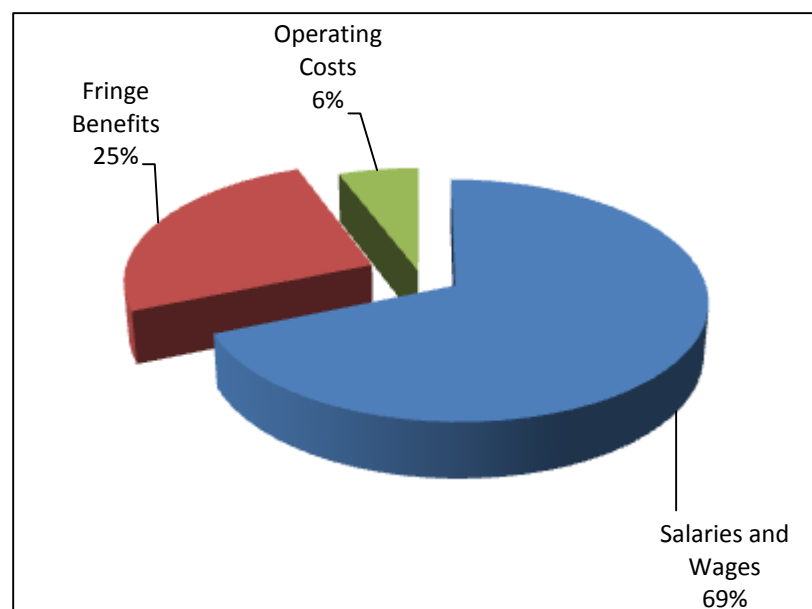
North Carolina Cooperative Extension Service is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	181,091	201,838	203,570	0.9%
Fringe Benefits	54,355	73,709	75,509	2.4%
Operating Costs	104,809	17,312	17,312	0.0%
Capital Outlay		-		0.0%
Total	340,255	292,859	296,391	1.2%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	7	7	7	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
% of Family and Consumer Science Education Participants Adopting Practices	81%	81%	60%	80%
% of Livestock and Forage Producers Adopting Management Practices	50%	70%	70%	70%
% of 4-H Participants Showing Improvements in school, leadership, etc.	75%	85%	85%	85%
% of Pesticide Applicators Receiving Recertification Training	81.7%	97.9%	85.0%	95%

The Cooperative Extension Department increased fringe benefits due to unemployment costs.





Soil and Water Conservation District

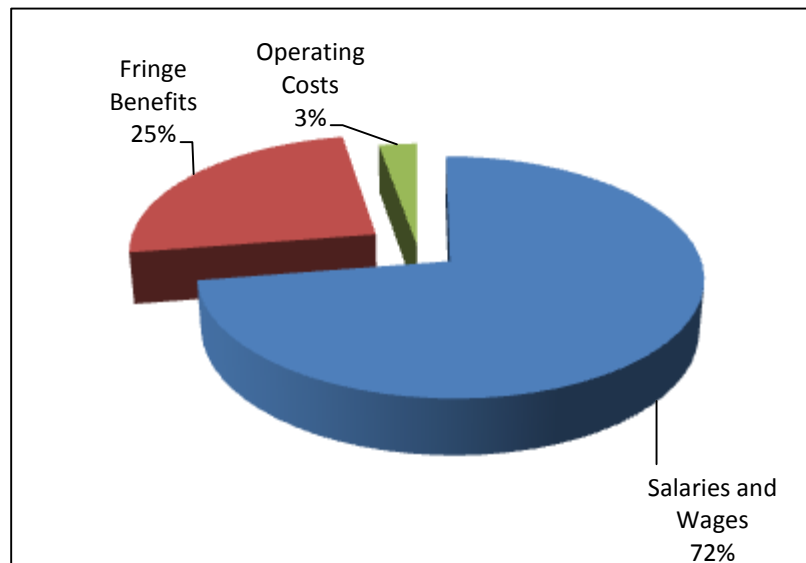
The mission of the Soil and Water Conservation District is to preserve the natural resources for all land users of Moore County by providing technical, education and financial assistance.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	151,998	154,128	153,469	-0.4%
Fringe Benefits	58,389	65,050	52,380	-19.5%
Operating Costs	46,245	6,426	5,924	-7.8%
Capital Outlay		-		0.0%
Total	256,632	225,604	211,773	-6.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	4	4	3	-25.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Acres Drilled by District Drillers	2,400	2,300	2,200	2,200
# of Participants in Conservation Ed Prgrms.	800	1,200	1,000	1,000
% of Fed/State Cost Share Dollars Used	99.5%	100%	99.5%	100%
# Acres Utilizing Best Mngt. Practices	5,000	7,000	5,000	5,000

The Soil and Water Conservation District has a decrease in one FTE from the previous budget year.



Health Department



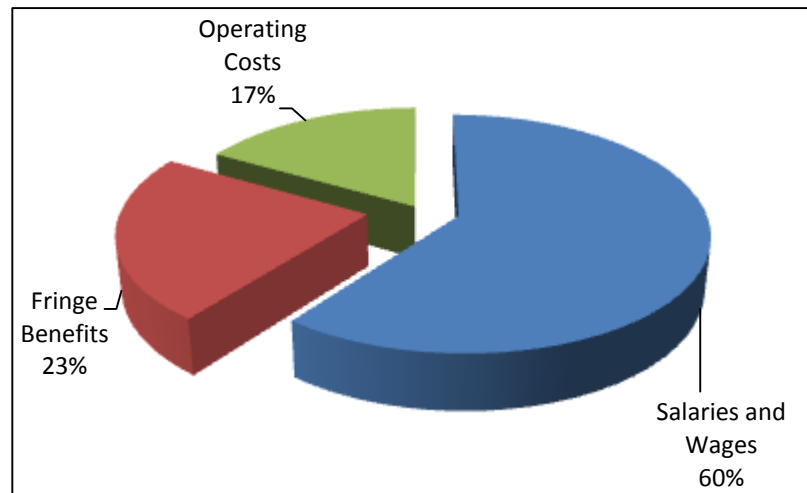
The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	2,238,963	2,339,599	2,270,324	-3.0%
Fringe Benefits	793,174	878,448	855,680	-2.6%
Operating Costs	972,457	640,043	630,472	-1.5%
Capital Outlay	15,286	14,550	40,654	0.0%
Total	4,019,880	3,872,640	3,797,130	-1.9%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	51.5	53.5	51.5	-3.7%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
% of Communicable Disease Outbreaks Responded to w/in 1 hour	100%	100%	100%	100%
% of Food and Lodging Inspections Comp.	100%	100%	100%	100%
% of Septic System Requests w/in 3 days	100%	100%	100%	100%

The Health Department's budget decrease is mainly attributed to decreases in overall costs.





Social Services

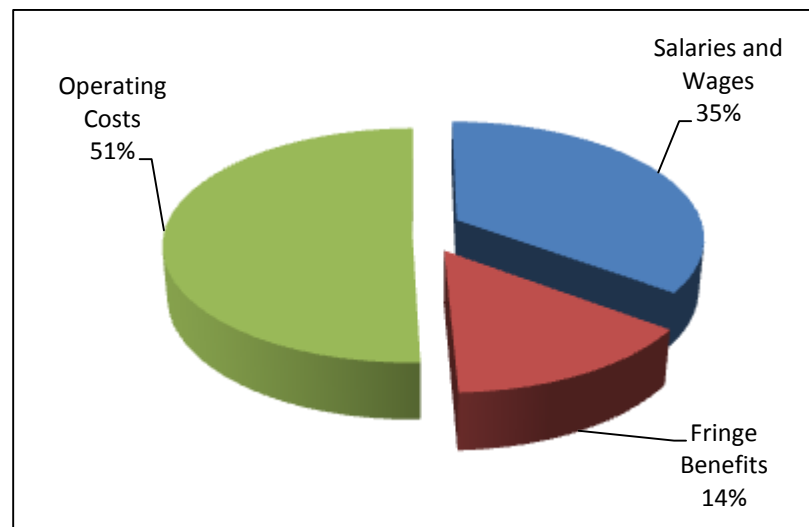
The mission of the Moore County Department of Social Services is to promote quality of life, dignity, and respect for all citizens of Moore County through excellence in social and economic service provision, community education and resource development.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	3,876,592	3,998,279	3,983,681	-0.4%
Fringe Benefits	1,463,805	1,598,655	1,622,207	1.5%
Operating Costs	5,369,396	5,731,017	5,726,621	-0.1%
Capital Outlay		-		0.0%
Total	10,709,793	11,327,951	11,332,509	0.0%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	101	102	102	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
% of CPS Responses Complete by Mandate	98%	98%	99%	100%
% of APS Responses Complete by Mandate	100%	100%	100%	100%
% of Inc. Main. Applic. Complete by Mand.	100%	100%	100%	97%
Maintain less than 12% Turnover	9.5%	25%	18%	12%

The Social Services Department had remained flat from fiscal year budget 2013-14 to the approved fiscal year budget 2014-15.



Child Support



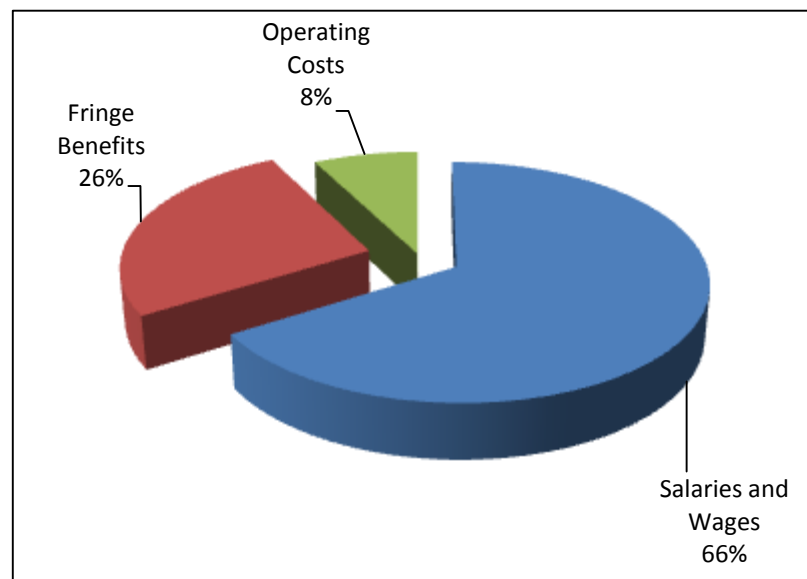
Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	426,909	415,244	412,039	-0.8%
Fringe Benefits	154,802	163,990	163,912	0.0%
Operating Costs	80,303	42,695	47,720	11.8%
Capital Outlay		-		0.0%
Total	662,014	621,929	623,671	0.3%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	10	10	10	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Increase Collections by 1% Annually	-1%	0%	0%	1%
Increase Annual Collection Rate by 1%	-1%	-1%	-1%	1%
% of Cases with Child Support Orders Est.	89%	90%	90%	90%
% of Cases with Arrears Making Some Pay.	71%	71%	71%	71%

The Child Support budget has remained flat from the previous budget year.





Veterans Services

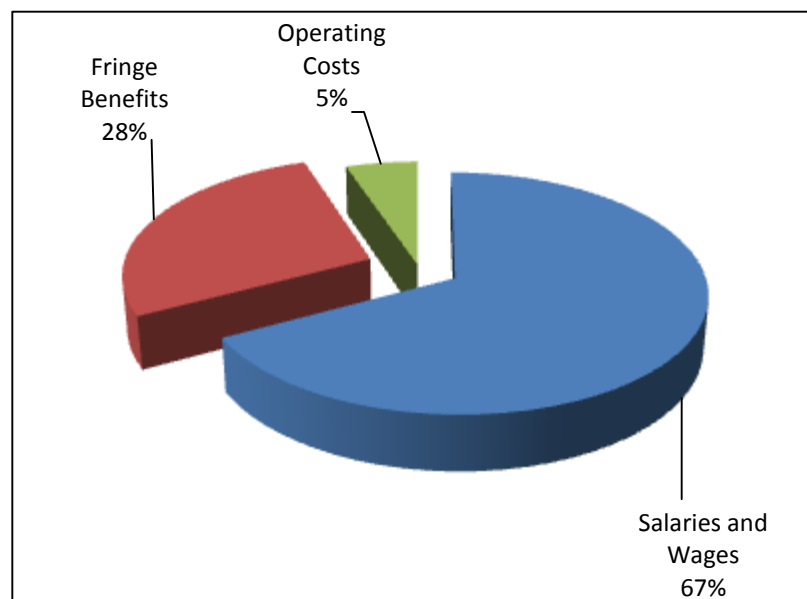
The mission of Veteran Services is to act as an advocate for and provide counseling and assistance to veterans, their dependents, and their survivors, relative to federal, state and local benefit programs based upon military service.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	116,059	116,682	114,073	-2.2%
Fringe Benefits	42,482	46,765	46,844	0.2%
Operating Costs	39,231	10,727	8,899	-17.0%
Capital Outlay		-		0.0%
Total	197,772	174,174	169,816	-2.5%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
% Inquiries Responded to w/in 1 Day	New	New	100%	100%
% Increase of Outreach to Veterans	New	New	15%	5%
% of Claims Submitted with No Errors	New	New	100%	100%
Maintain Min. Caseload of 120 clients Each	New	New	100%	100%

The Veterans Services budget is reduced from the previous year due to decreased operational costs in telephone and travel and training costs.



Aging



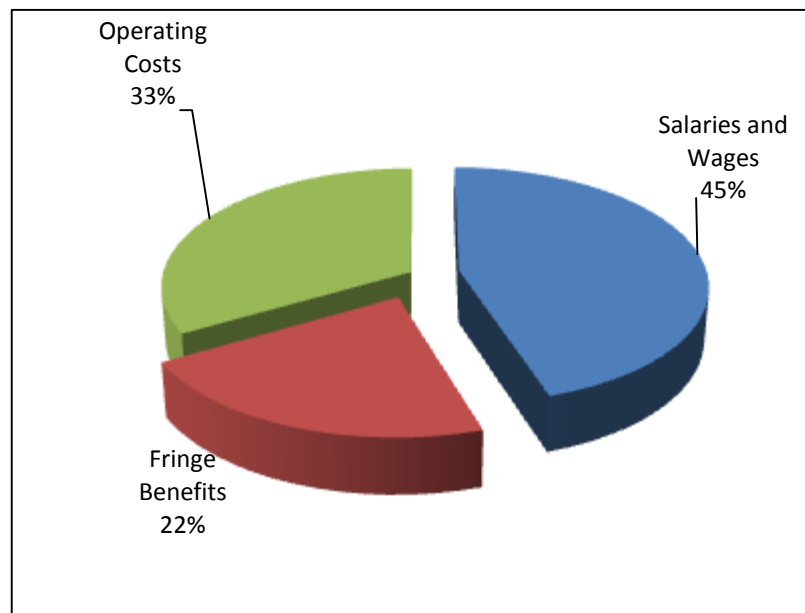
The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	637,291	635,800	630,473	-0.8%
Fringe Benefits	254,370	300,159	301,990	0.6%
Operating Costs	743,818	465,216	465,587	0.1%
Capital Outlay		-		0.0%
Total	1,635,479	1,401,175	1,398,050	-0.2%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Maintain Low Congregate Meal Over Order	0.89%	1.04%	0.84%	2%
Customer Satisfaction of "Very Satisfied"	96%	79%	84%	90%
RSVP Volunteer Equivalent Wages	\$ 1,200,000	\$ 1,300,000	\$ 1,350,000	\$ 1,500,000

The Aging Department budget has a slight decrease and has remained flat from the previous budget year.





Library

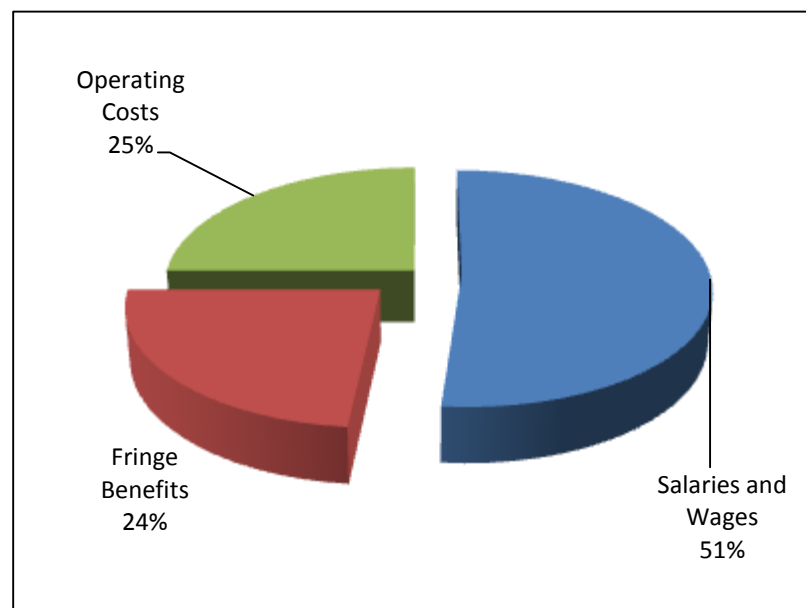
The mission of the Moore County Library is to provide visibility and accessibility to library resources for a rural area through cooperative efforts.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	283,560	283,327	284,157	0.3%
Fringe Benefits	115,801	128,230	129,834	1.3%
Operating Costs	166,287	135,887	137,817	1.4%
Capital Outlay		-		0.0%
Total	565,648	547,444	551,808	0.8%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
# of Registered Users	20,786	26,826	28,000	28,500
Circulation of Materials	183,234	178,275	190,000	195,000
Reference Transactions	57,645	69,778	55,000	58,000
Program Attendance	6,877	6,057	5,000	5,500

The Library's budget includes funds for Library books and other materials for patrons. The budget has remained relatively flat from FY12/13.



Parks and Recreation



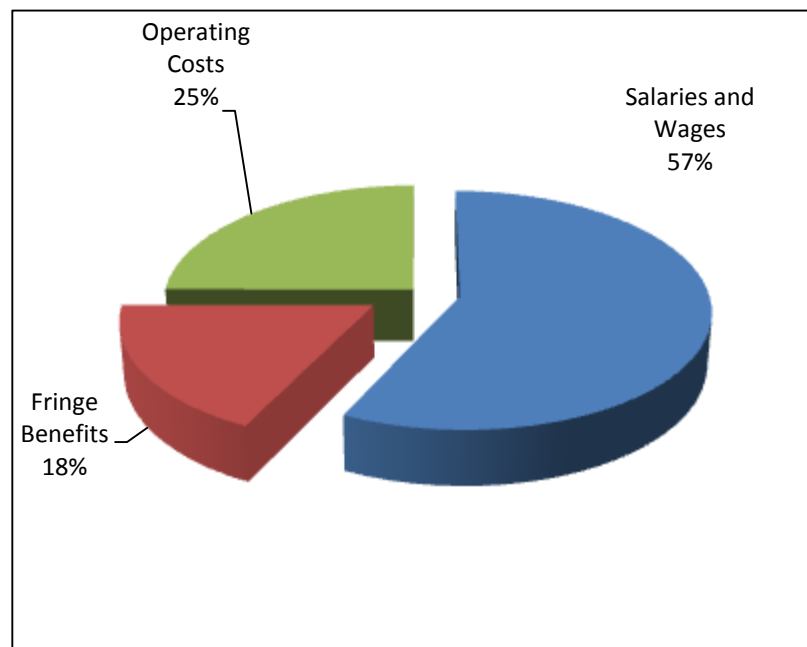
The mission of the Moore County Parks & Recreation Department is to provide leisure services to the residents of Moore County with first priority to youth and senior citizens.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	307,108	339,119	342,021	0.9%
Fringe Benefits	88,449	98,843	106,938	8.2%
Operating Costs	251,775	151,510	149,310	-1.5%
Capital Outlay		-		0.0%
Total	647,332	589,472	598,269	1.5%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	5.5	5.5	5	-9.1%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
% Increase in Youth Participants	-4.3%	-2.9%	2.1%	0%
% of Adult Participants Maintained	-23.1%	82.2%	13.4%	0%
% Increase in Senior Participants	2.6%	2.6%	4.6%	7%
% Increase in Revenue at Hillcrest Park	8.7%	56.4%	1.0%	2.5%

The Parks and Recreation Department has a slight increase from the prior budget year due mainly to workers compensation increases included in fringe benefits.





Information Technology

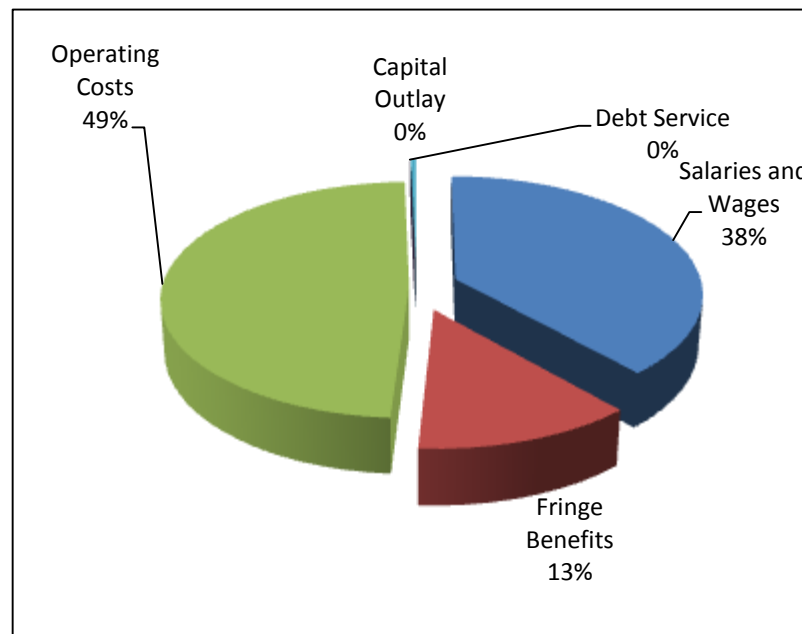
The mission of the Information Technology Department is to support Moore County Government's investment in technology as a means to enhance delivery of services to citizens and to provide convenient, reliable and efficient access to electronic governmental services.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	577,457	494,033	486,708	-1%
Fringe Benefits	164,135	157,276	159,182	1%
Operating Costs	1,433,029	731,150	615,708	-16%
Debt Service	-	-	-	0%
Capital Outlay	12,423	4,745	4,745	0%
Total	2,187,044	1,387,204	1,266,343	-9%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	10.5	8.5	8.5	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Wk Ord Supp Serv Requests Responded to within SLA	97%	96%	95%	95%
Enterprise systems uptime during regular wk hours	98%	98%	99%	97%
Website Updates completed within SLA	100%	100%	100%	97%
Percent of Servers with Security Updates	99%	99%	100%	99%

Information Technology has remained relatively flat with a slight decrease in operating costs from the prior year.



Property Management



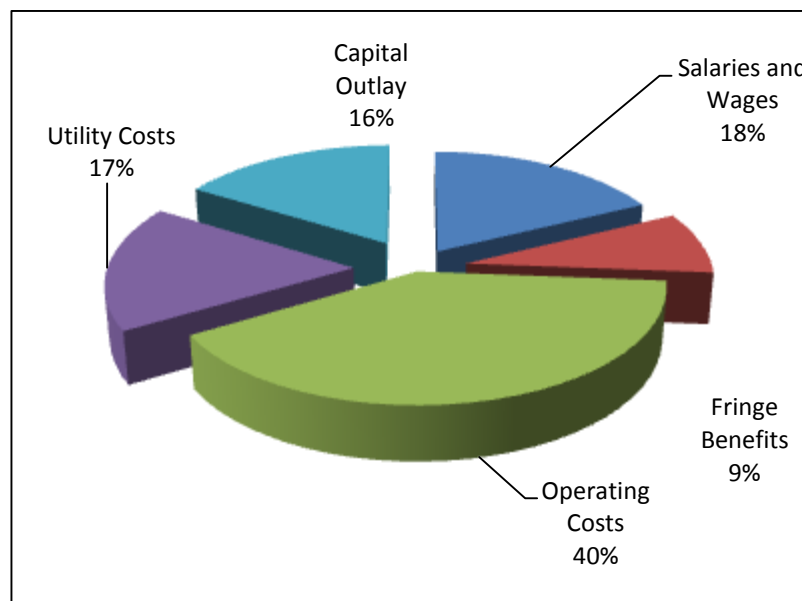
The Property Management Department's mission is to provide a prompt and efficient system of maintenance and cleanliness for County facilities and vehicles.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	795,476	818,327	867,633	6.0%
Fringe Benefits	347,373	383,587	414,121	8.0%
Operating Costs	4,426,356	2,036,797	1,965,272	-3.5%
Utility Costs	757,216	891,119	845,294	-5.1%
Capital Outlay	14,613	324,702	793,284	144.3%
Total	6,341,034	4,454,532	4,885,604	9.7%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	25	25	25	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Safety work orders addressed w/l 48 hours of receipt	85%	92%	93%	95%
Work orders completed w/l five (5) days	92%	86%	88%	90%
Customer Satisfaction on custodial services	90%	97%	92%	95%
Complete routine vehicle maint at 5,000 mile intervals	89%	92%	93%	95%

The increase of 9.7% is mainly due to the increase in vehicle purchases approved this fiscal year.





Animal Operations

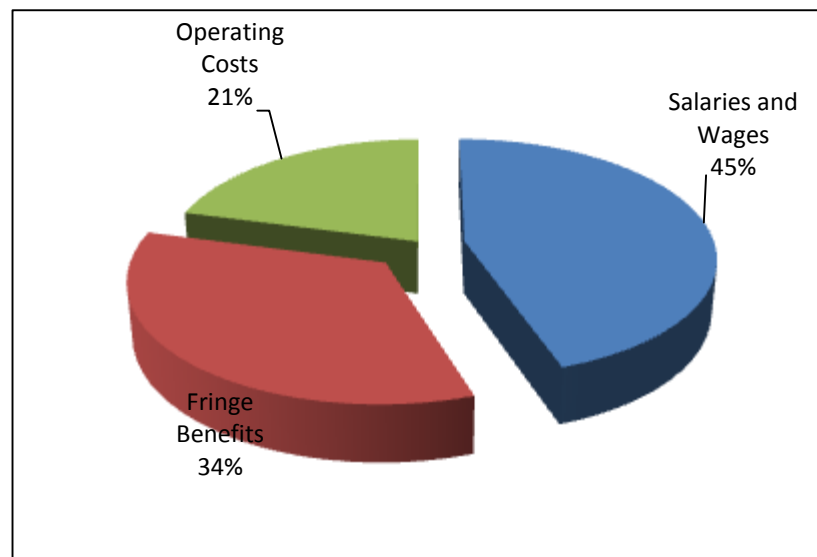
The mission of Animal Operations is to provide temporary shelter for the County's overpopulation of stray companion animals, to promote pet placement programs and education regarding pet responsibility, and to enforce State and County animal laws.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	327,484	367,478	381,878	3.9%
Fringe Benefits	122,421	165,725	292,332	76.4%
Operating Costs	170,972	176,543	177,914	0.8%
Capital Outlay		-		0.0%
Total	620,877	709,746	852,124	20.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	10.5	12.0	12.0	0.0%

Performance Measures	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Goal
Respond to all calls within 24 hours	New	New	New	95%
Minimum rabies canvasses per month	New	New	New	35
% of Bite Animals Quarantined	100%	99%	99%	99%

Animal Operations became a separate department in January 2013. They were previously included with the Health department operations. The increase from the previous budget year is mainly due to the increase cost of worker's compensation claims paid.



Other Expenditures



The following chart shows expenditures in the General Fund that go to outside agencies including Moore County Schools, Sandhills Community College, Mental Health, the courts, grants, debt, transfers and miscellaneous expenses.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Education excluding Debt	30,373,891	30,748,891	31,380,204	2.1%
Mental Health	542,205	517,499	505,372	-2.3%
Courts	328,775	8,000	8,000	0.0%
Grants & Non-Profits	497,020	455,649	476,495	4.6%
Annual Longevity/COLA	-	458,472	895,587	95.3%
Transfers	4,700,652	172,410	141,668	-17.8%
Debt - Principal & Interest	10,649,783	10,578,464	10,341,536	-2.2%
Total	47,092,326	42,939,385	43,748,862	1.9%

Education (excluding debt) makes up about 35% of the total general fund budget. This includes funding for Moore County Public Schools (K-12) and Sandhills Community College.

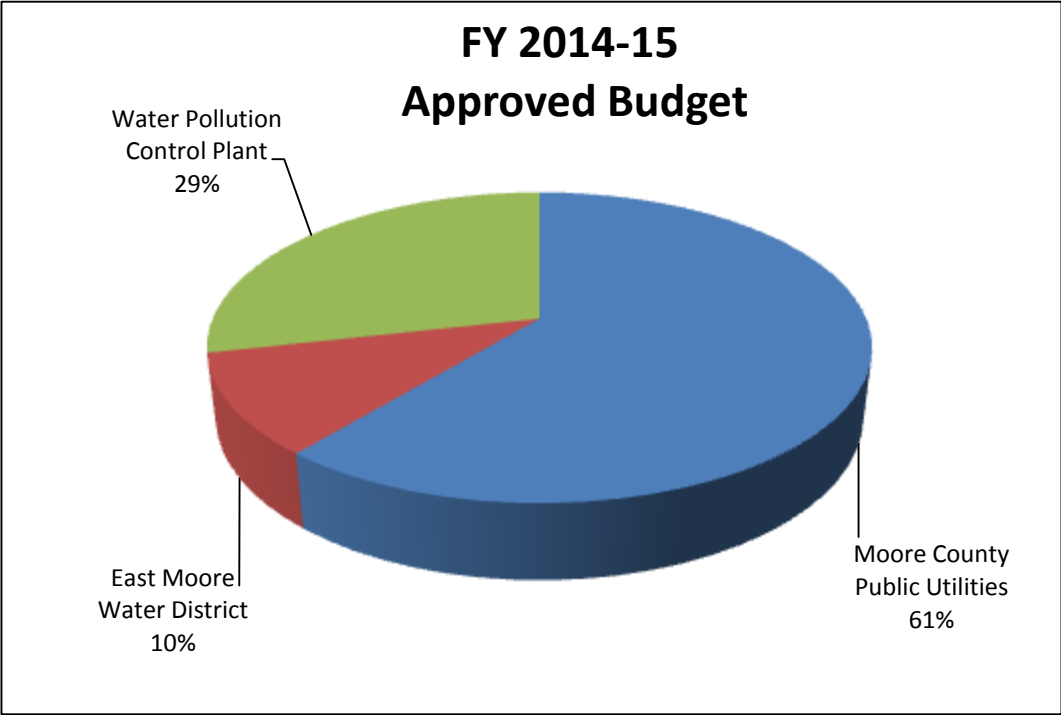


Enterprise Funds



The *Enterprise Funds* account for the departments that have sufficient revenue from fees to pay for the cost of service delivery. These funds include Moore County Public Utilities, East Moore Water District and the Water Pollution Control Plant.

The following pie chart shows the percentage breakdown of the budget by fund:





Enterprise Funds

The following is a presentation of revenues in the Enterprise Fund. It includes actual "audited" revenues received for FY 2011-12 and FY 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

Enterprise Fund Revenues	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Moore County Public Utilities	\$ 8,095,365	\$ 9,203,111	\$ 9,272,349	\$ 8,926,337	-3.73%
East Moore Water District	\$ 1,462,376	\$ 1,657,140	\$ 1,546,829	\$ 1,535,813	-0.71%
Water Pollution Control Plant	\$ 3,863,430	\$ 4,033,713	\$ 4,047,707	\$ 4,172,804	3.09%
Total	\$ 13,421,172	\$ 14,893,964	\$ 14,866,885	\$ 14,634,954	-1.56%

The following is a presentation of expenditures in the Enterprise Fund. It includes actual "audited" spending for FY 2011-12 and FY 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

Enterprise Fund Expenditures	FY 2010-11 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Moore County Public Utilities	\$ 8,598,966	\$ 8,397,592	\$ 9,272,349	\$ 8,926,337	-3.73%
East Moore Water District	\$ 2,158,201	\$ 2,134,624	\$ 1,546,829	\$ 1,535,813	-0.71%
Water Pollution Control Plant	\$ 4,027,042	\$ 4,027,042	\$ 4,047,707	\$ 4,172,804	3.09%
Total	\$ 14,784,209	\$ 14,559,258	\$ 14,866,885	\$ 14,634,954	-1.56%

Moore County Public Utilities

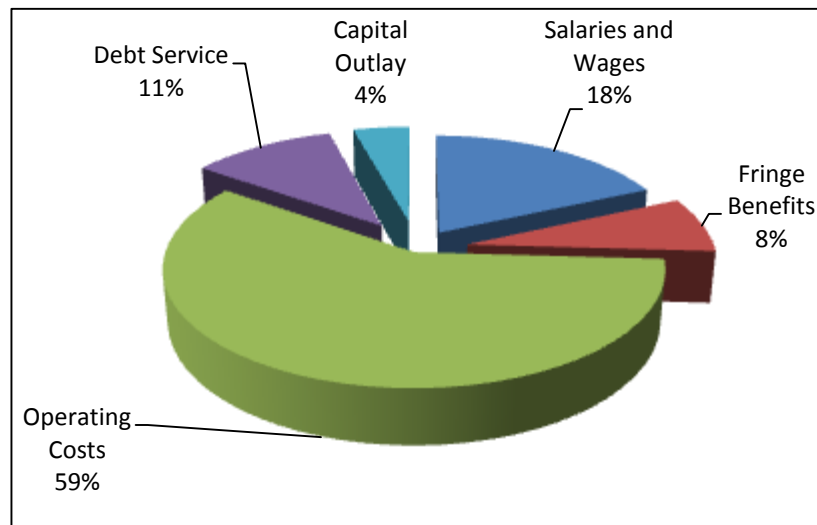


This fund accounts for water services provided by the County of Moore. The utility fund structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	1,566,307	1,628,970	1,632,203	0.2%
Fringe Benefits	611,463	671,952	680,998	1.3%
Operating Costs	6,122,051	5,410,262	5,250,069	-3.0%
Debt Service	394,534	1,211,165	980,431	0.0%
Capital Outlay	97,771	350,000	382,636	9.3%
Total	8,792,126	9,272,349	8,926,337	-3.7%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	40	40	40	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	9,147,095	8,919,797	8,908,162	-0.1%
Investment Earnings	990	3,175	3,175	100.0%
Transfer from ARRA Capital	34,820	-	-	0.0%
Appropriated Retained Earnings	-	302,894	-	0.0%
Miscellaneous	10,330	46,483	15,000	100.0%
Total	9,193,235	9,272,349	8,926,337	-3.7%





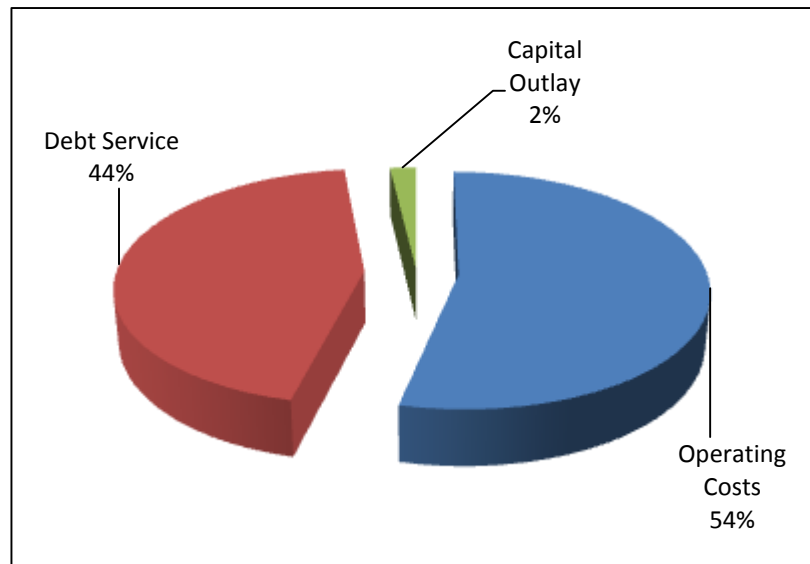
East Moore Water District

This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operating Costs	1,590,885	825,024	825,024	0.0%
Debt Service	506,639	692,355	681,339	0.0%
Capital Outlay	37,100	29,450	29,450	0.0%
Total	2,134,624	1,546,829	1,535,813	-0.7%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	1,561,109	1,546,829	1,535,813	-0.7%
Transfer from EMWD Capital Fund	96,031	-	-	0.0%
Total	1,657,140	1,546,829	1,535,813	-0.7%



Water Pollution Control Plant

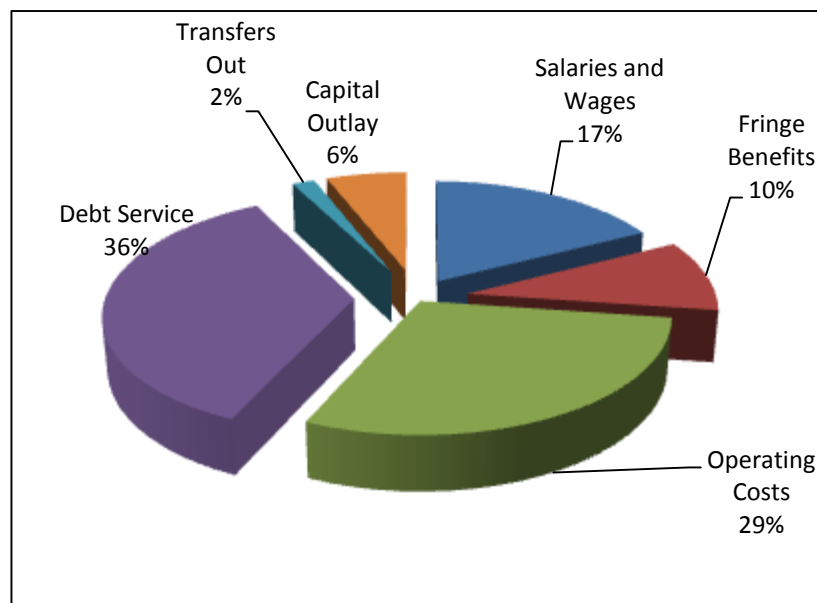


This fund accounts for the sewer services provided to the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	643,154	703,786	728,817	3.6%
Fringe Benefits	263,503	339,684	407,335	19.9%
Operating Costs	1,504,910	1,270,793	1,228,699	-3.3%
Debt Service	36,935	1,472,444	1,487,953	0.0%
Transfers Out	1,480,802	-	70,000	0.0%
Capital Outlay	12,448	261,000	250,000	-4.2%
Total	3,941,752	4,047,707	4,172,804	3.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	19	19	19	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	4,033,626	4,047,707	4,172,804	3.1%
Investment Earnings	87	-	-	0.0%
Total	4,033,713	4,047,707	4,172,804	3.1%



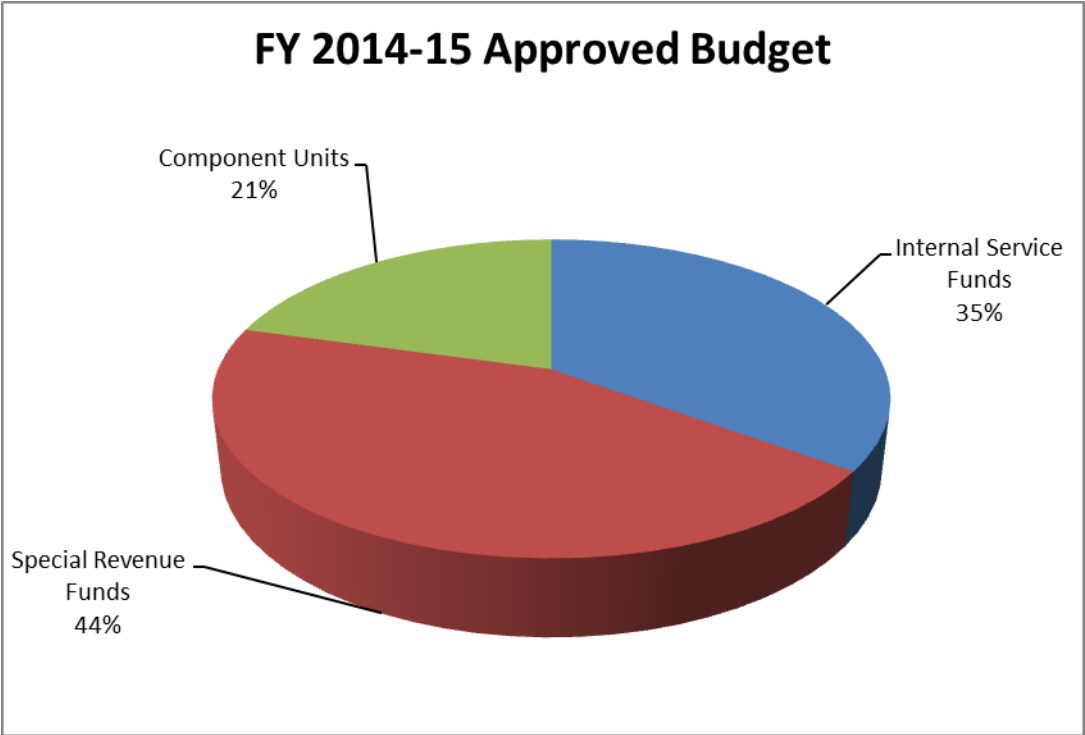


Other Funds



The *Other Funds* account for all other funds for the County of Moore. These funds include the internal service funds of Self Insurance. Property Management and Information Technology funds are included in the General Fund for FY14-15. They are listed in this section for historical purposes only. Other funds included here are the special revenue funds of Emergency Medical Service, E-911 Telephone, Transportation Service and Soil and Water Conservation. The component unit funds of the Convention and Visitor’s Bureau and Airport are also included in this section.

The following is a chart that shows expenditures by the type of fund:





Other Funds

The following is a presentation of revenues in the Other Funds. It includes actual “audited” revenues received for FY 2011-12 and FY 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

Other Fund Revenues	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Internal Service Funds	\$ 11,946,745	\$ 7,469,871	\$ 8,152,912	\$ 8,773,558	7.61%
Special Revenue Funds	\$ 10,616,669	\$ 10,462,460	\$ 10,877,954	\$ 11,064,330	1.71%
Component Units	\$ 4,207,822	\$ 3,942,975	\$ 6,166,478	\$ 5,172,986	-16.11%
Total	\$ 26,771,236	\$ 21,875,306	\$ 25,197,344	\$ 25,010,874	-0.74%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2011-12 and FY 2012-13, the original adopted budget for FY 2013-14, and the approved FY 2014-15 Budget. The percent change refers to the change from FY 2013-14 to FY 2014-15.

Other Fund Expenditures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Internal Service Funds	\$ 14,240,898	\$ 8,685,942	\$ 8,152,912	\$ 8,773,558	7.61%
Special Revenue Funds	\$ 13,663,213	\$ 11,234,294	\$ 10,877,954	\$ 11,064,330	1.71%
Component Units	\$ 4,672,138	\$ 4,119,830	\$ 6,166,478	\$ 5,172,986	-16.11%
Total	\$ 32,576,249	\$ 24,040,066	\$ 25,197,344	\$ 25,010,874	-0.74%

Information Technology



This fund was eliminated for FY 2013-14 and the department is accounted for in the General Fund. It is included in this section for historical purposes only.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	577,457	-	-	0%
Fringe Benefits	164,135	-	-	0%
Operating Costs	1,433,029	-	-	0%
Debt Service	-	-	-	0%
Capital Outlay	12,423	-	-	0%
Total	2,187,044	-	-	0%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	10.5	-	-	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	2,099,273	-	-	0.0%
Appropriated Retained Earnings	-	-	-	0.0%
Sales of Assets	-	-	-	0.0%
Total	2,099,273	-	-	0.0%



Property Management

This fund was eliminated for FY 2013-14 and the department is accounted for in the General Fund. It is included in this section for historical purposes only.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	795,476	-	-	0.0%
Fringe Benefits	347,373	-	-	0.0%
Operating Costs	4,426,356	-	-	0.0%
Utility Costs	757,216	-	-	0.0%
Capital Outlay	14,613	-	-	0.0%
Total	6,341,034	-	-	0.0%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	25	-	-	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	4,188,792			0.0%
Rental Fees	7,550	-	-	0.0%
Transfers In	-	-	-	0.0%
Sale of Assets	30,954	-	-	0.0%
Total	4,227,296	-	-	0.0%

Risk Management

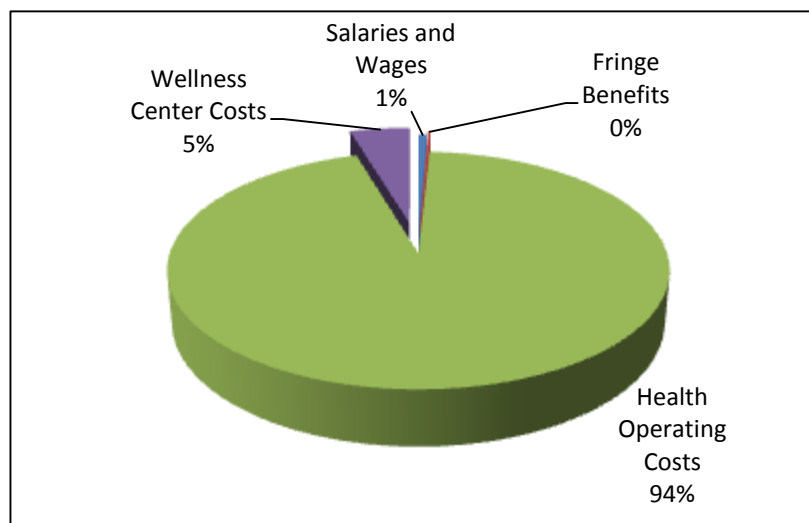


This fund was established to account for risk management operations, which includes all insurance activities and the employee wellness program.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	54,238	52,475	55,562	5.9%
Fringe Benefits	9,247	10,981	18,479	68.3%
Health Operating Costs	8,323,449	7,684,986	8,297,828	8.0%
Wellness Center Costs	299,008	404,470	401,689	0.0%
Total	8,685,942	8,152,912	8,773,558	7.6%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Employer Contributions	4,471,065	4,984,948	5,371,800	7.8%
Nonemployer Contributions	1,107,185	1,153,217	1,140,208	-1.1%
Insurance Reimbursements	1,025,647	100,647	130,000	29.2%
Worker's Comp Premiums	579,208	648,583	375,000	-42.2%
Worker's Comp Claims	-	248,076	700,540	0.0%
Liability & Property Insurance	182,552	219,180	219,180	0.0%
Life Insurance	104,214	116,840	111,720	-4.4%
Unemployment Insurance	-	150,000	100,000	0.0%
Wellness Assessment	-	308,000	401,689	0.0%
Unemployment Insurance - NC	-	223,421	223,421	0.0%
Total	7,469,871	8,152,912	8,773,558	7.6%





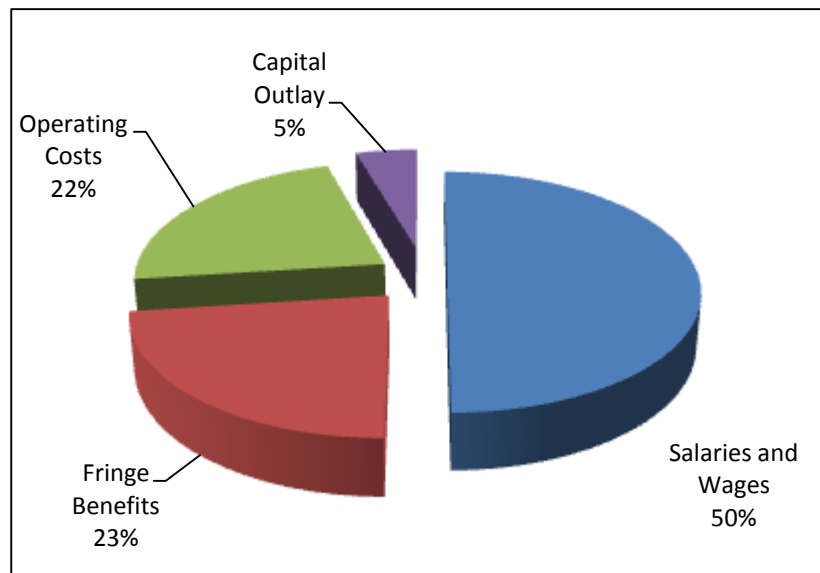
Emergency Medical Services

This fund is used to account for all County Emergency Medical services funded by the \$0.02 Advanced Life Support Tax.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	2,856,711	2,983,520	3,079,577	3.2%
Fringe Benefits	1,016,323	1,230,082	1,416,955	15.2%
Operating Costs	1,210,632	1,384,069	1,385,937	0.1%
Capital Outlay	440,984	260,000	280,000	7.7%
Total	5,524,650	5,857,671	6,162,469	5.2%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	58.0	66.75	66.75	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Adv Life Support Tax	2,266,022	2,360,590	2,417,219	2.4%
EMS Consultant Insurance Reimb	3,004,415	2,500,000	2,940,000	17.6%
Medicaid Cost Reimbursements	251,710	310,000	290,000	-6.5%
Appropriated Fund Balance		687,081	515,250	-25.0%
Total	5,522,147	5,857,671	6,162,469	5.2%



E-911

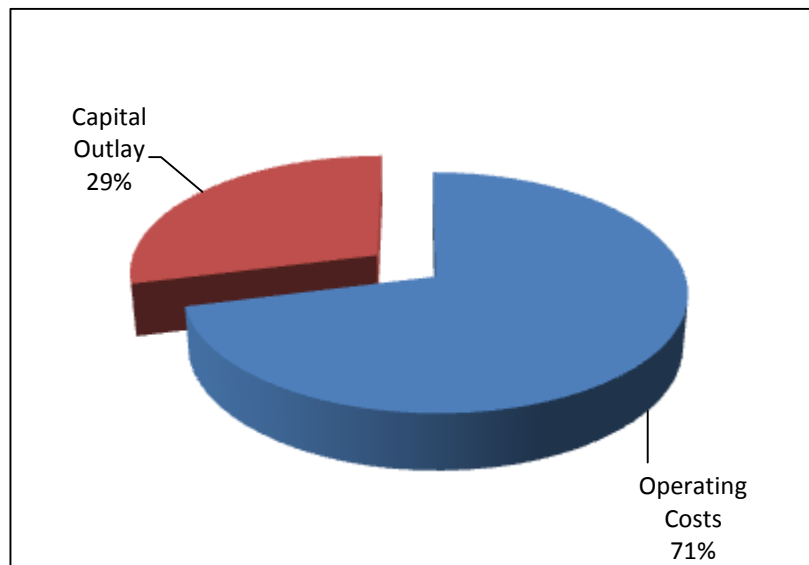


This fund accounts for all the funds the County receives from the E-911 surcharge on phone bills. The use of these funds is regulated by the State.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operating Costs	234,696	321,760	304,406	-5.4%
Capital Outlay	727,468	35,000	123,944	254.1%
Total	962,164	356,760	428,350	20.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
E911 PSAP Revenues	383,697	304,406	428,350	40.7%
Interest	4,894			0.0%
Appropriated Fund Balance		52,354	-	-100.0%
Total	388,591	356,760	428,350	20.1%





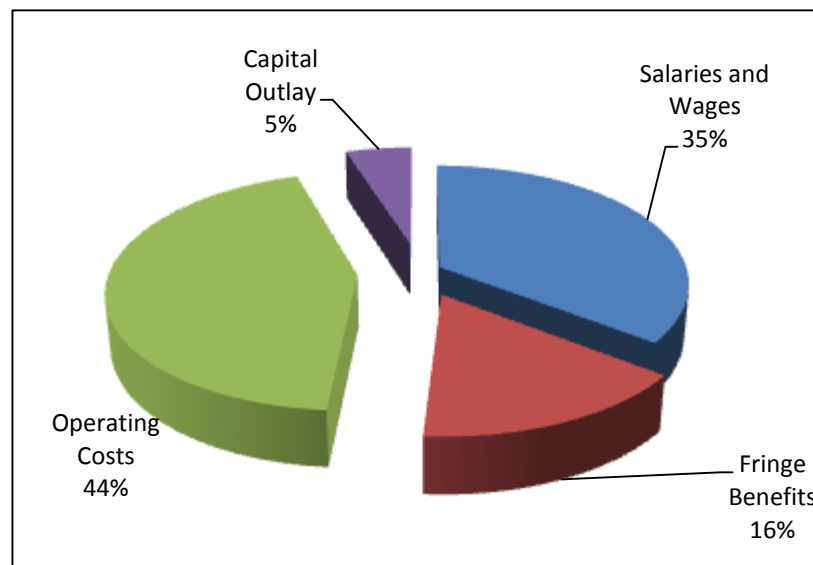
Transportation Services

This fund accounts for all the revenues and expenditures related to the Moore County Transportation Services division.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	584,288	590,308	414,073	-29.9%
Fringe Benefits	189,234	204,081	185,184	-9.3%
Operating Costs	738,827	498,883	513,555	2.9%
Capital Outlay	-	137,000	58,000	-57.7%
Total	1,512,349	1,430,272	1,170,812	-18.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	15.50	15.50	13.50	-12.9%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	683,250	798,721	681,417	-14.7%
Sale of Assets	24,400	55,000	20,000	-63.6%
Restricted Intergovernmental	627,822	576,551	469,395	-18.6%
Other				0.0%
Total	1,335,472	1,430,272	1,170,812	-18.1%



Soil and Water Conservation

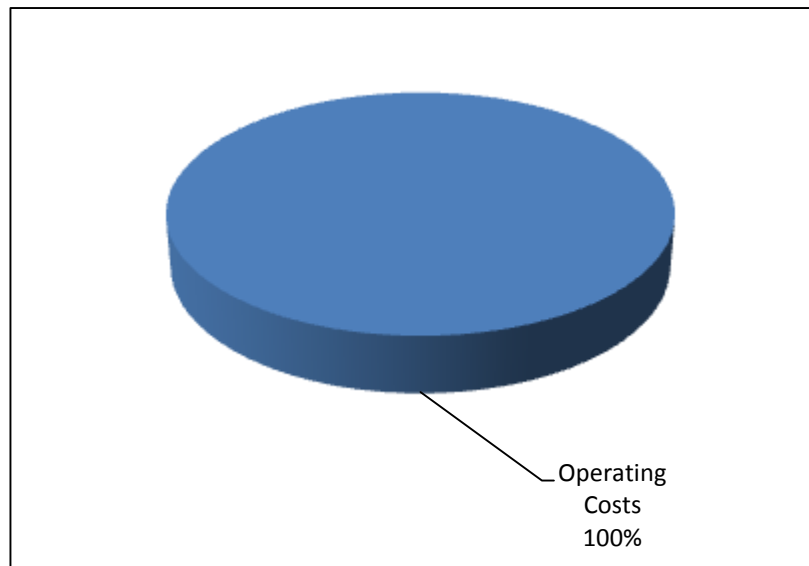


This fund accounts for the operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Operating Costs	13,528	21,918	21,918	0.0%
Capital Outlay	14,500	-		0.0%
Total	28,028	21,918	21,918	0.0%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	18,814	18,318	18,318	0.0%
Sale of Assets	56			0.0%
State Matching Grant	3,600	3,600	3,600	0.0%
Total	22,470	21,918	21,918	0.0%





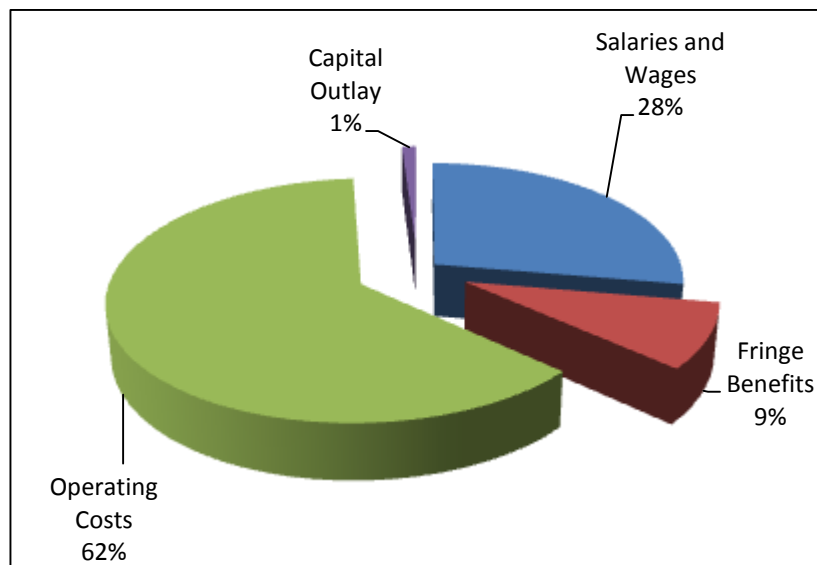
Convention and Visitor's Bureau

The Convention and Visitor's Bureau was created by the North Carolina General Assembly to provide governance of the hotel occupancy tax. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	388,694	397,619	401,083	0.9%
Fringe Benefits	112,397	122,243	128,137	4.8%
Operating Costs	827,851	1,030,758	904,400	-12.3%
Capital Outlay	5,691	25,000	15,000	-40.0%
Total	1,334,633	1,575,620	1,448,620	-8.1%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Occupancy Tax	1,155,090	1,342,920	1,263,620	-5.9%
Appropriated Retained Earnings	-	20,000	25,000	25.0%
Other Income	104,687	212,700	160,000	-24.8%
Total	1,259,777	1,575,620	1,448,620	-8.1%



Airport Authority

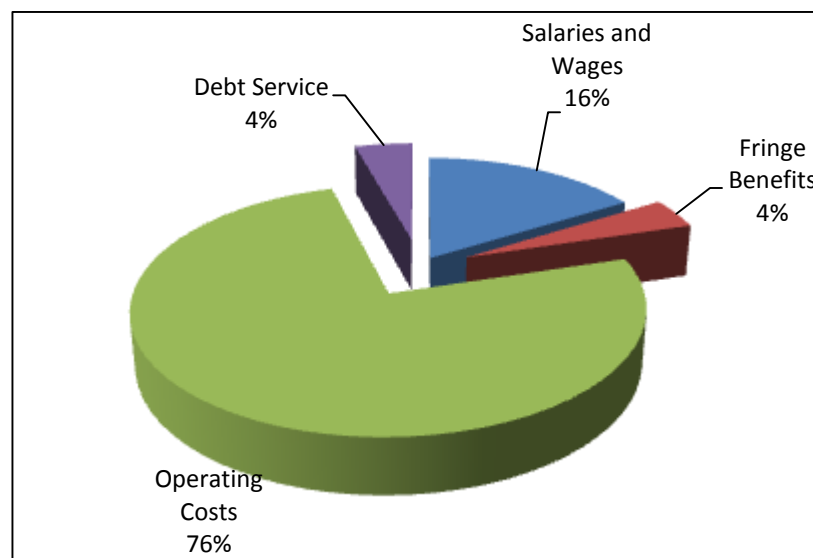


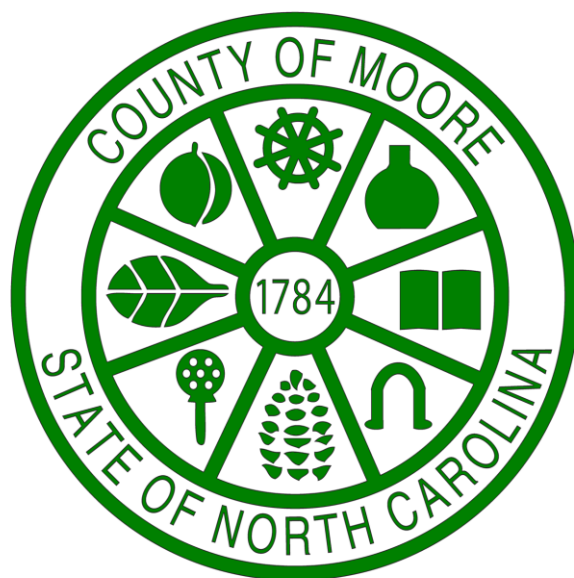
The Moore County Airport is owned by Moore County and governed by the Airport Authority. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Salaries and Wages	510,798	637,767	584,042	-8.4%
Fringe Benefits	116,414	139,043	146,213	5.2%
Operating Costs	2,024,535	3,481,048	2,711,111	-22.1%
Debt Service	72,559	173,000	156,000	0.0%
Capital Outlay	60,891	160,000	127,000	-20.6%
Total	2,785,197	4,590,858	3,724,366	-18.9%

Personnel	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	0.0%

Revenues	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Approved	Percent Change
Charges for Services	2,451,248	4,220,500	3,421,054	-18.9%
Interest	2,025	6,500	4,000	-38.5%
Transfers In	204,038	172,410	141,668	-17.8%
Appropriated Retained Earnings	-	157,448	152,144	-3.4%
Other	25,887	34,000	5,500	0.0%
Total	2,683,198	4,590,858	3,724,366	-18.9%





Capital Improvement Program



Capital Budget Process

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by the Finance Department. In December of each year, and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes adjustments and adds an additional year. Revenues are matched to projects and forecast for debt financing versus pay-as-you-go are completed. After the County Managers review, the Board of Commissioners reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote, but acknowledges it as a planning tool for future years.

In order to be included in the CIP, a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP with the exception of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities purchased and resources needed to keep the fleet modern is significant.

Capital Reserve Funds

Capital Reserve Fund for Governmental Projects (CRGP)

The CRGP is a fund used to accumulate and fund CIP projects for non-enterprise funds. This fund transfers appropriations to the approved projects as needed. The sources of funding for the CRGP are appropriations from the General Fund balance, and savings from previously authorized projects. Currently there are no approved projects and the estimated fund balance is \$12,669,919.

Capital Reserve Fund for Enterprise Fund Projects (CREP)

The CREP is a fund used to accumulate and fund CIP projects for enterprise funds. The source of revenue for the fund is transfers from the Utility Fund and savings from previously authorized projects. Currently there are no authorized projects and the estimated fund balance is \$1,694,865.

Capital Reserve Fund for Debt Service (CRDS)

The CRDS is a fund used to accumulate and transfer to the appropriate debt service account, funds to pay new debt service principle and interest on non-enterprise CIP projects. The sources of funding for the CRDS are appropriations from the General Fund balance. The estimated fund balance of the CRDS is \$3,773,949.

Capital Reserve Funds	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Governmental Projects	6,818,757	7,718,586	9,055,242	6,460,707	12,669,919
Debt Service	-	6,248,783	4,448,783	3,839,420	3,773,949
Enterprise Funds	-	4,448,783	240,524	1,694,865	1,694,865



Capital Improvement Program

Capital Improvement Program for FY 2016 TO FY 2026

Summary of Major Capital Projects

General Government

- Building renovations for the Court Facility and Currie Building have been approved and are currently underway. The two projects together are estimated to cost \$3,200,000 and will provide much needed improvements to both buildings. Upon completion of the projects the County will be able to eliminate the use/need of all leased building space currently costing the County nearly \$100,000 annually. Additionally, the completion of the Court project which includes the addition of a second elevator will greatly increase the space available for the Clerk of Courts Office as well as enhance the traffic flow, security and safety of the facility. These projects are anticipated to be completed during the first quarter of calendar year 2015.

Public Safety

- A new Quick Response Vehicle Emergency Medical Services/Fire Response stations is in the process of being constructed to serve the North Western part of the County. The EMS service will be provided by the County EMS operations and fire service will be provided jointly by Carthage and Highfalls fire departments. The area of the County to be served will not only benefit from improved service and reduced response time for both emergency and fire calls, but will also benefit from an improved ISO insurance rating that should result in lower insurance premiums for property owners within the response area.

Utilities

- Moore County has secured expanded to three (3) Million Gallon per Day (MGD) by purchasing capacity in the Harnett County water treatment facility which is to begin construction in the last quarter of 2014. Moore County originally sought funding through NC DENR State Revolving Loan Funds which would potentially fund the entire project estimated at nearly \$13 million with low or zero interest funding. After learning the project was not selected, an alternate three phase plan was developed that would allow the project to be completed in three phases. The phased in approach has numerous benefits some of which are allowing the infrastructure to grow as the demand grows, allowing the infrastructure improvement locations to be driven by demand, and allowing the rate structure for supporting the improvements to be phased in over a period of time. Phase One of the project involves funding for the water acquisition purchase, the addition of a booster pump station, and the extension of water lines along Highway 73 to West End allowing water to be delivered to the Seven Lakes area.

Capital Improvement Program



Capital Improvement Program FY 2016 TO FY 2026

Summary of Major Capital Projects

Cultural and Recreational

- Preliminary discussions and plans have taken place to add a recreational facility and the Hillcrest Park Complex. The facility would contain a basketball court, smaller recreational activity rooms as well as serve as the primary office space for Parks and Recreation staff. The facility would be placed on land already owned by the County and considered part of the Park and would provide additional flexibility in scheduling. Funding for this project which is anticipated to be just over \$2.0 million will be a combination of County funds, grant funds and donations. The construction phase has yet to be finalized and depends largely on the availability of supporting grant funds and donations but ideally construction would begin during the middle part of 2015.

Education-Community College

- CIP projects for the Moore County Public School (MCPS) system and the Sandhills Community College (SCC) are managed by the respective systems that have independent boards. The County provides funding, usually through bonds, for the CIP expenditures. The systems draw down the funding as needed for the various construction projects. During the FY2015 budget discussion, the County developed an annual funding formula for each entity's expense budget and has worked closely with each entity to develop a funding plan for CIP that would not involve the issuance of bonds. SCC has identified two projects needing funding, one of which was funded by way of a \$1.8 million dollar agreement to use County available fund balance. Additional discussions will take place over the early part of the fiscal year to finalize a funding plan for Moore County Schools that will include the use of fund balances, reserve funds, and pay-as-you-go methods of funding.

Relationship to the Annual Operating Budget

Some CIP projects will save funding in future years through lowered operational costs. Other CIP projects may incur additional costs in the future because it is an additional service offered to the public and must be maintained, repaired, and renovated. The project may also be funded with bonds and, therefore be subject to future debt service appropriations. Still, other projects will generate revenue by providing a service which is paid for by the public, such as enterprise fund infrastructure additions. Therefore, much care is taken to know the future financial impacts of CIP projects.

The estimated impact of CIP projects on the FY15 operating budget is \$12,078,613. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY15 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY15 operating budget:

• Water Pollution Control Plant	\$ 250,000
• Transportation Services	\$ 58,000
• East Moore Water District	\$ 29,450



Capital Improvement Program

• Airport	\$ 127,000
• E911 Telephone System	\$ 123,944
• Emergency Management	\$ 280,000
• Information Technology	\$ 4,745
• Property Management	\$ 793,284
• Solid Waste	\$ 30,000
• Health	\$ 40,654
• Debt Service	<u>\$10,341,536</u>
	\$12,078,613

The completion of the Public Safety and Detention Center will add additional operational costs to the budget in future years. Because of energy savings, maintenance savings and operational efficiencies, the additional costs are not expected to be material to the Public Safety operating budget. The modernized and expanded Water Pollution Control Plant is expected to be less expensive to operate and have additional capacity for new customers. Therefore, by reducing operating costs and generating new customers, the plant is not expected to have a negative operational cost impact on the Water Pollution Control Plant budget. The Public Schools and Community College projects have a direct effect on the County operating budget. However, since the County makes a single line item appropriation for current expense and one for capital outlay to both institutions, in the past, other operational costs such as salaries and wages, additional students and new technology have more heavily impacted the operational budget than the CIP program.

Capital Improvement Program



MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26
1	Pump Stations Upgrade old air injection pump stations to submersibles/Eliminate Pump Stations by extending Gravity Sewer	Utilities	Cost Breakdown	PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				ENGINEERING / ARCHITECT											\$0
				LAND PURCHASE											\$0
				CONSTRUCTION	\$350,000	\$330,000	\$250,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130,000
				OTHER											\$0
				TOTAL	\$350,000	\$330,000	\$250,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130,000
			Revenue Sources	UTILITY REVENUE	\$350,000	\$330,000	\$250,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130,000
				FEES											\$0
				CAPITAL RESERVE											\$0
				GENERAL FUND REVENUE											\$0
				BONDS											\$0
2	Miscellaneous Improvements Water & Wastewater Controls & SCADA System Improvements/Building Improvements, Fencing, Landscaping/Generators and other Emergency Equipment for Lift Stations/Composting	Utilities	Cost Breakdown	UTILITY RESERVE											\$0
				OTHER											\$0
				TOTAL	\$350,000	\$330,000	\$250,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130,000
			Revenue Sources	PLANNING											\$0
				ENGINEERING / ARCHITECT											\$0
				LAND PURCHASE											\$0
				CONSTRUCTION	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$1,300,000
				OTHER	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$800,000
3	Wells Interceptor Sewer Rehab New Test and Production Wells/Interceptor Sewer Rehabilitation	Utilities	Cost Breakdown	TOTAL	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$2,100,000
				UTILITY REVENUE	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$2,100,000
				FEES											\$0
				CAPITAL RESERVE											\$0
				GENERAL FUND REVENUE											\$0
			Revenue Sources	BONDS											\$0
				UTILITY RESERVE											\$0
				OTHER											\$0
				TOTAL	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$2,100,000
				UTILITY REVENUE	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$2,100,000
3	Wells Interceptor Sewer Rehab New Test and Production Wells/Interceptor Sewer Rehabilitation	Utilities	Cost Breakdown	PLANNING											\$0
				ENGINEERING / ARCHITECT											\$0
				LAND PURCHASE											\$0
				CONSTRUCTION	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
				OTHER											\$0
			Revenue Sources	TOTAL	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
				UTILITY REVENUE	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
				FEES											\$0
				CAPITAL RESERVE											\$0
				GENERAL FUND REVENUE											\$0



Capital Improvement Program

MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26
4	Landfill	Public Works Landfill	Utilities	Cost Breakdown	PLANNING											\$0
					ENGINEERING ARCHITECT				\$125,000							\$125,000
					LAND PURCHASE											\$0
					CONSTRUCTION				\$375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000
					OTHER				\$250,000							\$250,000
					TOTAL	\$165,000	\$0	\$250,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$915,000
				Revenue Sources	GRANT											\$0
					UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					FEES											\$0
					CAPITAL RESERVE											\$0
					GENERAL FUND REVENUE	\$165,000	\$0	\$250,000								\$915,000
5	Line Extensions	General Extension Of Services	Utilities	Cost Breakdown	PLANNING											\$0
					ENGINEERING ARCHITECT											\$0
					LAND PURCHASE											\$0
					CONSTRUCTION	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$2,000,000
					OTHER											\$0
				Revenue Sources	TOTAL	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$2,000,000
					GRANT											\$0
					UTILITY REVENUE	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$2,000,000
					FEES											\$0
					CAPITAL RESERVE											\$0
6	Replace Roll Off Truck	Roll Off Truck/Public Works Landfill	Utilities	Cost Breakdown	PLANNING											\$0
					ENGINEERING ARCHITECT											\$0
					LAND PURCHASE											\$0
					CONSTRUCTION											\$0
					OTHER	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
				Revenue Sources	TOTAL	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
					GRANT											\$0
					UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					FEES											\$0
					CAPITAL RESERVE											\$0
					GENERAL FUND REVENUE		\$250,000									\$250,000
					BONDS											\$0
					UTILITY RESERVE											\$0
					OTHER											\$0
					TOTAL	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
					PLANNING											\$0
					ENGINEERING ARCHITECT											\$0
					LAND PURCHASE											\$0
					CONSTRUCTION	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$2,000,000
					OTHER											\$0
					TOTAL	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$2,000,000
					GRANT											\$0
					UTILITY REVENUE	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$2,000,000
					FEES											\$0
					CAPITAL RESERVE											\$0
					GENERAL FUND REVENUE											\$0
					BONDS											\$0
					UTILITY RESERVE											\$0
					OTHER											\$0
					TOTAL	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$2,000,000

Capital Improvement Program



MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY26
7	Water Source MCPU			Cost Breakdown	ENGINEERING / ARCHITECT	\$168,790										\$168,790
	Additional water sources for MCPU-Harnett County, NC 73 and 3 new wells(proposed DEIR Loan)				LAND PURCHASE											\$0
					CONSTRUCTION	\$2,333,468									\$2,333,468	
					OTHER	\$1,750,000	\$1,750,000	\$390,000	\$390,000	\$390,000	\$390,000	\$0	\$0	\$1,215,000	\$8,665,000	
					TOTAL	\$4,253,288	\$1,750,000	\$390,000	\$390,000	\$390,000	\$390,000	\$0	\$0	\$1,215,000	\$9,168,288	
					GRANT									\$0		
					UTILITY REVENUE	\$1,700,000								\$1,700,000		
					FEES									\$0		
					CAPITAL RESERVE									\$0		
					GENERAL FUND REVENUE	\$2,007,288	\$1,180,000	(\$162,000)	(\$162,000)	(\$438,000)	(\$438,000)	(\$623,000)	(\$623,000)	\$387,000	(\$635,712)	
	BONDS									\$0						
	UTILITY RESERVE									\$0						
	OTHER	\$652,000	\$552,000	\$552,000	\$552,000	\$823,000	\$823,000	\$823,000	\$823,000	\$823,000	\$8,004,000					
	TOTAL	\$4,253,288	\$1,750,000	\$390,000	\$390,000	\$390,000	\$390,000	\$0	\$0	\$1,215,000	\$9,168,288					
			Cost Breakdown	PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
				ENGINEERING / ARCHITECT	\$184,790	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$444,790	
				LAND PURCHASE	\$0	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$150,000		
				CONSTRUCTION	\$3,388,498	\$835,000	\$855,000	\$765,000	\$595,000	\$765,000	\$595,000	\$765,000	\$595,000	\$0	\$9,888,498	
				OTHER	\$1,995,000	\$2,080,000	\$720,000	\$470,000	\$470,000	\$470,000	\$80,000	\$80,000	\$80,000	\$1,215,000	\$8,130,000	
			Revenue Sources	TOTAL	\$5,568,288	\$2,960,000	\$1,680,000	\$1,220,000	\$1,080,000	\$1,020,000	\$1,190,000	\$630,000	\$800,000	\$630,000	\$1,215,000	\$18,613,288
				GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				UTILITY REVENUE	\$1,000,000	\$810,000	\$900,000	\$880,000	\$480,000	\$650,000	\$480,000	\$650,000	\$480,000	\$0	\$6,780,000	
				FEES	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$1,500,000	
				CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				GENERAL FUND REVENUE	\$165,000	\$250,000	\$250,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,165,000
				BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				OTHER	\$552,000	\$552,000	\$552,000	\$552,000	\$828,000	\$828,000	\$828,000	\$828,000	\$828,000	\$828,000	\$828,000	\$8,004,000
				TOTAL	\$5,568,288	\$2,960,000	\$1,680,000	\$1,220,000	\$1,080,000	\$1,020,000	\$1,190,000	\$630,000	\$800,000	\$630,000	\$1,215,000	\$18,613,288



Capital Improvement Program

MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26
8	Replacement Ambulance	Public Safety	Cost Breakdown	PLANNING												\$0
				ENGINEERING / ARCHITECT												\$0
				LAND PURCHASE												\$0
				CONSTRUCTION												\$0
				OTHER	\$200,000	\$200,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$1,850,000
				TOTAL	\$200,000	\$200,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$1,850,000
				GRANT												\$0
				UTILITY REVENUE												\$0
				FEES												\$0
				CAPITAL RESERVE												\$0
	Systematic Replacement of Ambulance Vehicles	Public Safety	Revenue Sources	GENERAL FUND REVENUE												\$0
				BONDS												\$0
				UTILITY RESERVE												\$0
				OTHER	\$200,000	\$200,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$1,850,000
				TOTAL	\$200,000	\$200,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$1,850,000
				PLANNING												\$0
				ENGINEERING / ARCHITECT												\$0
				LAND PURCHASE												\$0
				CONSTRUCTION	\$500,000	\$500,000										\$1,000,000
				OTHER												\$0
9	Multi-Unit EMS Base	Public Safety	Cost Breakdown	PLANNING												\$0
				ENGINEERING / ARCHITECT												\$0
				LAND PURCHASE												\$0
				CONSTRUCTION	\$500,000	\$500,000										\$1,000,000
				OTHER												\$0
				TOTAL	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
				GRANT												\$0
				UTILITY REVENUE												\$0
				FEES												\$0
				CAPITAL RESERVE												\$0
	Build a Multi-Unit EMS Base (SP-HW-22)	Public Safety	Revenue Sources	GENERAL FUND REVENUE												\$0
				BONDS												\$0
				UTILITY RESERVE												\$0
				OTHER	\$500,000	\$500,000										\$1,000,000
				TOTAL	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
				PLANNING												\$0
				ENGINEERING / ARCHITECT												\$0
				LAND PURCHASE												\$0
				CONSTRUCTION				\$0								\$0
				OTHER	\$450,000											\$450,000
10	EMS Base West Region	Public Safety	Cost Breakdown	PLANNING												\$0
				ENGINEERING / ARCHITECT												\$0
				LAND PURCHASE												\$0
				CONSTRUCTION				\$0								\$0
				OTHER	\$450,000											\$450,000
				TOTAL	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
				GRANT												\$0
				UTILITY REVENUE												\$0
				FEES												\$0
				CAPITAL RESERVE												\$0
	Construction of a joint use facility at Seven Lakes	Public Safety	Revenue Sources	GENERAL FUND REVENUE												\$0
				BONDS												\$0
				UTILITY RESERVE												\$0
				OTHER	\$450,000			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
				TOTAL	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
				PLANNING												\$0
				ENGINEERING / ARCHITECT												\$0
				LAND PURCHASE												\$0
				CONSTRUCTION												\$0
				OTHER												\$0

Capital Improvement Program



MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown/ Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost/ Revenues FY16 - FY 26		
11	Paramedic ALS Equipment/Cardiac	Public Safety	Cost Breakdown	PLANNING												\$0		
				ENGINEERING / ARCHITECT												\$0		
	LAND PURCHASE															\$0		
	CONSTRUCTION																\$0	
	OTHER																\$0	
	TOTAL		\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	
	GRANT																\$0	
	UTILITY/REVENUE																\$0	
	FEES																\$0	
	CAPITAL RESERVE																\$0	
	GENERAL FUND REVENUE																\$0	
	BONDS																\$0	
	UTILITY/RESERVE															\$0		
	OTHER										\$0						\$450,000	
TOTAL	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000		
	PUBLIC SAFETY SUBTOTAL	Cost Breakdown	PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			ENGINEERING / ARCHITECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		CONSTRUCTION	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
		OTHER	\$650,000	\$200,000	\$200,000	\$700,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$2,750,000	
		TOTAL	\$1,150,000	\$700,000	\$200,000	\$700,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$3,750,000	
		GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		GENERAL FUND REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	OTHER	\$1,150,000	\$700,000	\$200,000	\$700,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$3,750,000	
TOTAL	\$1,150,000	\$700,000	\$200,000	\$700,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$3,750,000		



Capital Improvement Program

MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26		
12	Property Mgt Annex		General Government	Cost Breakdown												\$0		
					PLANNING												\$0	
					ENGINEERING / ARCHITECT													\$50,000
					LAND PURCHASE													\$0
					CONSTRUCTION	\$0			\$225,000									\$225,000
					OTHER													\$0
					TOTAL	\$0	\$0	\$0	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275,000
					GRANT													\$0
					UTILITY REVENUE													\$0
					FEES													\$0
					CAPITAL RESERVE													\$0
					GENERAL FUND REVENUE				\$275,000									\$275,000
13	West End Gym		General Government	Cost Breakdown												\$0		
					PLANNING												\$0	
					ENGINEERING / ARCHITECT													\$0
					LAND PURCHASE													\$0
					CONSTRUCTION	\$0												\$0
					OTHER													\$0
					TOTAL	\$0	\$0	\$0	\$172,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,000
					GRANT													\$0
					UTILITY REVENUE													\$0
					FEES													\$0
					CAPITAL RESERVE													\$0
					GENERAL FUND REVENUE				\$172,000									\$172,000
14	West End Gym		General Government	Cost Breakdown												\$0		
					PLANNING												\$0	
					ENGINEERING / ARCHITECT				\$50,000									\$50,000
					LAND PURCHASE													\$0
					CONSTRUCTION	\$0			\$258,000									\$258,000
					OTHER													\$0
					TOTAL	\$0	\$0	\$0	\$308,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,000
					GRANT													\$0
					UTILITY REVENUE													\$0
					FEES													\$0
					CAPITAL RESERVE													\$0
					GENERAL FUND REVENUE				\$308,000									\$308,000
14	West End Gym Renovation		General Government	Revenue Sources												\$0		
					CAPITAL RESERVE												\$0	
					GENERAL FUND REVENUE				\$308,000									\$308,000
					BONDS	\$0												\$0
					UTILITY RESERVE													\$0
					OTHER													\$0
					TOTAL	\$0	\$0	\$0	\$308,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,000
					PLANNING													\$0
					ENGINEERING / ARCHITECT													\$0
					LAND PURCHASE													\$0
					CONSTRUCTION													\$0
					OTHER													\$0

Capital Improvement Program



MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26
15	Davis Center Davis Center Renovation	General Government	Cost Breakdown												
			PLANNING												\$0
			ENGINEERING / ARCHITECT		\$50,000										\$50,000
			LAND PURCHASE												\$0
			CONSTRUCTION		\$0	\$200,000									\$200,000
			OTHER												\$0
			TOTAL	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
			GRANT												\$0
			UTILITY REVENUE												\$0
			FEES												\$0
16	New general government Center to consolidate numerous smaller buildings currently in use	General Government	Revenue Sources												
			CAPITAL RESERVE												\$0
			GENERAL FUND REVENUE		\$250,000										\$250,000
			BONDS												\$0
			UTILITY RESERVE												\$0
			OTHER												\$0
			TOTAL	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
17	Aerial Digital Photo Update of aerial digital photography used by County Departments and the public	General Government	Cost Breakdown												
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
			CONSTRUCTION												\$0
			OTHER			\$150,000				\$150,000					\$300,000
			TOTAL	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$300,000
			GRANT												\$0
			UTILITY REVENUE												\$0
			FEES												\$0
17	Aerial Digital Photo Update of aerial digital photography used by County Departments and the public	General Government	Revenue Sources												
			CAPITAL RESERVE												\$0
			GENERAL FUND REVENUE												\$0
			BONDS												\$0
			UTILITY RESERVE												\$0
			OTHER			\$150,000				\$150,000					\$300,000
			TOTAL	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$300,000
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0



Capital Improvement Program

MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY26
18	Vehicles	General Government Replacement of Fleet Vehicles	General Government	Cost Breakdown	PLANNING											\$0
					ENGINEERING / ARCHITECT											\$0
					LAND PURCHASE											\$0
					CONSTRUCTION											\$0
					OTHER	\$377,000	\$310,500	\$211,500	\$837,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$3,736,250
					TOTAL	\$377,000	\$310,500	\$211,500	\$837,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$3,736,250
					GRANT											\$0
					UTILITY REVENUE											\$0
					FEES											\$0
					CAPITAL RESERVE											\$0
					GENERAL FUND REVENUE	\$377,000	\$310,500	\$211,500	\$837,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$3,736,250
					BONDS											\$0
					UTILITY RESERVE											\$0
					OTHER											\$0
					TOTAL	\$377,000	\$310,500	\$211,500	\$837,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$3,736,250
		General Government SUBTOTAL	General Government	Cost Breakdown	PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					ENGINEERING / ARCHITECT	\$0	\$50,000	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
					LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					CONSTRUCTION	\$3,200,000	\$200,000	\$225,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,880,000
					OTHER	\$377,000	\$310,500	\$361,500	\$805,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$4,200,250
					TOTAL	\$3,777,000	\$580,500	\$636,500	\$1,117,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$8,241,250
					GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					GENERAL FUND REVENUE	\$377,000	\$580,500	\$636,500	\$1,117,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$4,241,250
					BONDS	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200,000
					UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					OTHER	\$0	\$0	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$300,000
					TOTAL	\$3,777,000	\$580,500	\$636,500	\$1,117,250	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$8,241,250

Capital Improvement Program



MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26		
19	Nature Park	Cultural and Recreational	Cost Breakdown	PLANNING											\$0		
	ENGINEERING / ARCHITECT													\$0			
	LAND PURCHASE														\$0		
	CONSTRUCTION														\$0		
	OTHER														\$0		
	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	GRANT															\$0	
	UTILITY REVENUE															\$0	
	FEES															\$0	
	CAPITAL RESERVE															\$0	
	GENERAL FUND REVENUE															\$0	
	BONDS															\$0	
	UTILITY RESERVE															\$0	
	OTHER															\$0	
	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	New Library Location	Cultural and Recreational	Cost Breakdown	PLANNING											\$0		
	ENGINEERING / ARCHITECT														\$0		
	LAND PURCHASE															\$0	
	CONSTRUCTION			\$1,000,000												\$1,000,000	
	OTHER															\$0	
	TOTAL		\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	
	GRANT															\$0	
	UTILITY REVENUE															\$0	
	FEES															\$0	
	CAPITAL RESERVE			\$1,000,000												\$1,000,000	
	GENERAL FUND REVENUE															\$0	
	BONDS															\$0	
	UTILITY RESERVE															\$0	
	OTHER															\$0	
	TOTAL		\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	
	CULTURAL AND RECREATIONAL SUBTOTAL	Cultural and Recreational	Cost Breakdown	PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
				ENGINEERING / ARCHITECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				CONSTRUCTION	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
				OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			TOTAL	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
			GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			CAPITAL RESERVE	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
			GENERAL FUND REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			TOTAL	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000



Capital Improvement Program

MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY26
21	Additional Space for DSS	Human Services	Cost Breakdown												
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
			CONSTRUCTION		\$200,000										\$200,000
			OTHER												\$0
			TOTAL	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
			GRANT												\$0
			UTILITY REVENUE												\$0
			FEES												\$0
22	Renovate existing space occupied by departments who will move the new Government Center.	Human Services	Revenue Sources												
			CAPITAL RESERVE		\$200,000										\$200,000
			GENERAL FUND REVENUE												\$0
			BONDS												\$0
			UTILITY RESERVE												\$0
			OTHER												\$0
			TOTAL	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE			\$2,000,000									\$2,000,000
23	Expand the Health Department	Human Services	Cost Breakdown												
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
			CONSTRUCTION												\$0
			OTHER												\$0
			TOTAL	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
			GRANT												\$0
			UTILITY REVENUE												\$0
			FEES												\$0
24	Expand by approximately 3000 sq. ft.	Human Services	Revenue Sources												
			CAPITAL RESERVE												\$0
			GENERAL FUND REVENUE												\$0
			BONDS			\$2,000,000									\$2,000,000
			UTILITY RESERVE												\$0
			OTHER												\$0
			TOTAL	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
25	Voting Equipment	Human Services	Cost Breakdown												
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
			CONSTRUCTION												\$0
			OTHER												\$0
			TOTAL	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
			GRANT												\$0
			UTILITY REVENUE												\$0
			FEES												\$0
26	Optical Scan Tabulators and ADA Compliant Voting Systems	Human Services	Revenue Sources												
			CAPITAL RESERVE		\$200,000										\$200,000
			GENERAL FUND REVENUE												\$0
			BONDS												\$0
			UTILITY RESERVE												\$0
			OTHER												\$0
			TOTAL	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
27	HUMAN SERVICES SUBTOTAL	Human Services	Cost Breakdown												
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0
			CONSTRUCTION												\$0
			OTHER												\$0
			TOTAL	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
			GRANT												\$0
			UTILITY REVENUE												\$0
			FEES												\$0
28	HUMAN SERVICES SUBTOTAL	Human Services	Revenue Sources												
			CAPITAL RESERVE		\$200,000										\$200,000
			GENERAL FUND REVENUE												\$0
			BONDS			\$2,000,000									\$2,000,000
			UTILITY RESERVE												\$0
			OTHER												\$0
			TOTAL	\$200,000	\$200,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400,000
			PLANNING												\$0
			ENGINEERING / ARCHITECT												\$0
			LAND PURCHASE												\$0

Capital Improvement Program



MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26		
24	Digital Learning Initiative	Education-Public Schools	Cost Breakdown	PLANNING												\$0		
				ENGINEERING / ARCHITECT												\$0		
				LAND PURCHASE													\$0	
				CONSTRUCTION													\$0	
				OTHER	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
				TOTAL	\$750,000	\$750,000	\$800,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$12,000,000
				GRANT														\$0
				UTILITY REVENUE														\$0
				FEES														\$0
				CAPITAL RESERVE	\$0													\$0
25	Increased Capacity- Pinecrest/Union Pines	Education-Public Schools	Revenue Sources	GENERAL FUND REVENUE	\$750,000		\$800,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$12,000,000	
				BONDS													\$0	
				UTILITY RESERVE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				OTHER	\$0													\$0
				TOTAL	\$750,000	\$750,000	\$800,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$12,000,000	
				PLANNING														\$0
				ENGINEERING / ARCHITECT														\$0
				LAND PURCHASE														\$0
				CONSTRUCTION	\$15,000,000													\$29,000,000
				OTHER														\$0
26	Concept High School	Education-Public Schools	Revenue Sources	GRANT	\$14,000,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,000,000		
				UTILITY REVENUE													\$0	
				FEES													\$0	
				CAPITAL RESERVE													\$0	
				GENERAL FUND REVENUE													\$0	
				BONDS	\$15,000,000												\$29,000,000	
				UTILITY RESERVE													\$0	
				OTHER													\$0	
				TOTAL	\$15,000,000	\$14,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,000,000
				PLANNING														\$0
26	New Concept High School	Education-Public Schools	Cost Breakdown	ENGINEERING / ARCHITECT												\$0		
				LAND PURCHASE													\$0	
				CONSTRUCTION	\$7,000,000		\$0										\$14,000,000	
				OTHER													\$0	
				TOTAL	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000,000	
				GRANT													\$0	
				UTILITY REVENUE													\$0	
				FEES													\$0	
				CAPITAL RESERVE													\$0	
				GENERAL FUND REVENUE													\$0	
26	New Concept High School	Education-Public Schools	Revenue Sources	GENERAL FUND REVENUE	\$7,000,000		\$0									\$14,000,000		
				BONDS													\$0	
				UTILITY RESERVE													\$0	
				OTHER													\$0	
				TOTAL	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000,000	
				PLANNING													\$0	
				ENGINEERING / ARCHITECT													\$0	
				LAND PURCHASE													\$0	
				CONSTRUCTION													\$0	
				OTHER													\$0	



Capital Improvement Program

MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY26
27	New Elementary School	Education-Public Schools	Cost Breakdown												\$0
	PLANNING														\$0
	ENGINEERING / ARCHITECT														\$0
	LAND PURCHASE														\$0
	CONSTRUCTION		\$9,000,000	\$9,000,000			\$0								\$17,000,000
	OTHER														\$0
	TOTAL		\$9,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000,000
	GRANT														\$0
	UTILITY REVENUE														\$0
	FEES														\$0
	CAPITAL RESERVE														\$0
28	Removations and building replacement	Education-Public Schools	Revenue Sources												\$0
	GENERAL FUND REVENUE														\$0
	BONDS		\$9,000,000	\$9,000,000		\$0	\$0								\$17,000,000
	UTILITY RESERVE														\$0
	OTHER														\$0
	TOTAL		\$9,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000,000
	GRANT														\$0
	UTILITY REVENUE														\$0
	FEES														\$0
	CAPITAL RESERVE														\$0
	GENERAL FUND REVENUE														\$0
29	Two New Elementary Schools - Area III (Aberdeen) and Southern Pines	Education-Public Schools	Cost Breakdown												\$0
	PLANNING														\$0
	ENGINEERING / ARCHITECT														\$0
	LAND PURCHASE														\$0
	CONSTRUCTION				\$9,000,000	\$15,000,000	\$9,000,000	\$9,000,000							\$34,000,000
	OTHER														\$0
	TOTAL		\$0	\$0	\$9,000,000	\$15,000,000	\$9,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$34,000,000
	GRANT														\$0
	UTILITY REVENUE														\$0
	FEES														\$0
	CAPITAL RESERVE														\$0
GENERAL FUND REVENUE													\$0		
BONDS			\$9,000,000	\$15,000,000	\$9,000,000	\$9,000,000							\$34,000,000		
UTILITY RESERVE													\$0		
OTHER													\$0		
TOTAL	\$0	\$0	\$9,000,000	\$15,000,000	\$9,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$34,000,000		

Capital Improvement Program



MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26	
30	New Middle School	Education-Public Schools	Cost Breakdown													
	PLANNING														\$0	
	ENGINEERING / ARCHITECT															\$0
	LAND PURCHASE															\$0
	CONSTRUCTION				\$8,000,000		\$0									\$16,000,000
	OTHER															\$0
	TOTAL		\$0	\$0	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,000,000	
	GRANT															\$0
	UTILITY REVENUE															\$0
	FEES															\$0
	CAPITAL RESERVE															\$0
	GENERAL FUND REVENUE															\$0
	BONDS															\$16,000,000
	UTILITY RESERVE				\$8,000,000	\$8,000,000										\$0
	OTHER															\$0
TOTAL	\$0	\$0	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,000,000		
31	Miscellaneous Projects	Education-Public Schools	Cost Breakdown													
	PLANNING														\$0	
	ENGINEERING / ARCHITECT															\$0
	LAND PURCHASE															\$0
	CONSTRUCTION		\$3,500,000					\$0	\$1,500,000							\$5,000,000
	OTHER															\$0
	TOTAL		\$3,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000	
	GRANT															\$0
	UTILITY REVENUE															\$0
	FEES															\$0
	CAPITAL RESERVE															\$0
	GENERAL FUND REVENUE															\$0
	BONDS		\$3,500,000					\$0	\$1,500,000							\$5,000,000
	UTILITY RESERVE															\$0
	OTHER															\$0
TOTAL	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000		
	EDUCATION - PUBLIC SCHOOLS SUBTOTAL	Education-Public Schools	Cost Breakdown													
	PLANNING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	ENGINEERING / ARCHITECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	LAND PURCHASE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	CONSTRUCTION		\$39,709,000	\$33,300,000	\$17,000,000	\$24,000,000	\$3,000,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$124,709,000	
	OTHER		\$750,000	\$750,000	\$900,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$12,000,000	
	TOTAL		\$40,250,000	\$34,250,000	\$17,900,000	\$25,200,000	\$10,200,000	\$2,700,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$136,500,000	
	GRANT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	UTILITY REVENUE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	FEES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	CAPITAL RESERVE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	GENERAL FUND REVENUE		\$750,000	\$750,000	\$900,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$12,000,000	
	BONDS		\$39,300,000	\$33,300,000	\$17,000,000	\$24,000,000	\$3,000,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$124,500,000	
	UTILITY RESERVE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$40,250,000	\$34,250,000	\$17,900,000	\$25,200,000	\$10,200,000	\$2,700,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$136,500,000			



Capital Improvement Program

MOORE COUNTY 2016 - 2026 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

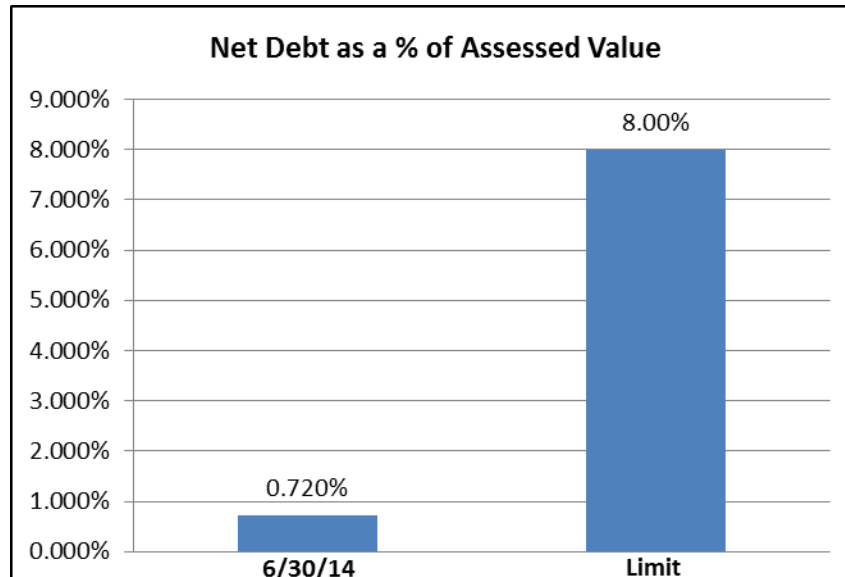
PROJECT NUMBER	PROJECT NAME		FUNCTION	Cost Breakdown / Revenue Sources	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Cost / Revenues FY16 - FY 26
32	Miscellaneous		Education-Community College	Cost Breakdown		\$50,000										\$50,000
					ENGINEERING / ARCHITECT	\$240,000										\$240,000
					LAND PURCHASE	\$0										\$0
					CONSTRUCTION	\$2,560,000										\$2,560,000
					OTHER	\$150,000										\$150,000
					TOTAL	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
					GRANT	\$0										\$0
	Miscellaneous R&R Projects		Education-Community College	Revenue Sources	UTILITY REVENUE	\$0										\$0
					FEES	\$0										\$0
					CAPITAL RESERVE	\$0										\$0
					GENERAL FUND REVENUE	\$0										\$0
					BONDS	\$3,000,000										\$3,000,000
					UTILITY RESERVE	\$0										\$0
EDUCATION - COMMUNITY COLLEGE SUBTOTAL	Cost Breakdown		Education-Community College	TOTAL	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
				PLANNING	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
				ENGINEERING / ARCHITECT	\$0	\$240,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240,000
				LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				CONSTRUCTION	\$0	\$2,560,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,560,000
				OTHER	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
				TOTAL	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
	Revenue Sources	GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		GENERAL FUND REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BONDS	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MOORE COUNTY 2016-2026 CAPITAL IMPROVEMENT PROJECTS (CIP) EXECUTIVE	COST BREAKDOWN			PLANNING	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
				ENGINEERING / ARCHITECT	\$184,790	\$305,000	\$65,000	\$65,000	\$140,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$824,790	
				LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				CONSTRUCTION	\$46,797,498	\$38,795,000	\$20,180,000	\$24,983,000	\$10,080,000	\$2,005,000	\$705,000	\$595,000	\$0	\$145,240,498		
				OTHER	\$4,181,000	\$3,490,500	\$2,181,500	\$3,179,250	\$2,420,000	\$2,420,000	\$2,570,000	\$2,030,000	\$1,280,000	\$2,415,000	\$27,447,250	
				TOTAL	\$50,954,288	\$42,670,500	\$22,425,500	\$28,237,250	\$12,640,000	\$4,470,000	\$2,590,000	\$2,000,000	\$1,830,000	\$2,415,000	\$173,513,538	
				GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	REVENUE SOURCES	UTILITY REVENUE	\$1,000,000	\$810,000	\$900,000	\$980,000	\$650,000	\$480,000	\$480,000	\$650,000	\$480,000	\$0	\$6,780,000			
		FEES	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$1,500,000			
		CAPITAL RESERVE	\$209,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,409,000		
		GENERAL FUND REVENUE	\$1,492,000	\$1,560,500	\$1,635,500	\$2,217,250	\$2,200,000	\$1,700,000	\$1,700,000	\$1,200,000	\$1,200,000	\$0	\$17,966,250			
		BONDS	\$42,700,000	\$38,500,000	\$19,000,000	\$24,000,000	\$9,000,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$132,700,000		
		UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	OTHER	\$1,702,000	\$1,252,000	\$902,000	\$1,252,000	\$1,078,000	\$1,078,000	\$1,078,000	\$828,000	\$828,000	\$828,000	\$0	\$12,054,000			
	TOTAL	\$50,954,288	\$42,670,500	\$22,425,500	\$28,237,250	\$12,640,000	\$4,470,000	\$2,590,000	\$2,000,000	\$1,830,000	\$2,415,000	\$0	\$173,513,538			



Debt Service

The purpose of the Moore County Debt Management Policy is to maintain the County's ability to incur current and future debt at the most favorable interest rates without adversely affecting the County's ability to finance essential County Services.

The County's debt policy is located in the County Goals and Financial Policies section of this budget on page 47.



Legal Debt Margin

The legal debt margin is set by State Statute (GS 159-55). The Debt Margin or the County's outstanding debt limit is 8% of the appraised value of property subject to taxation. As of June 30, 2014, the Net Debt for Moore County is .720% of the appraised valuation. This percentage is the difference between the County's debt limit and the net debt outstanding applicable to the limit, and thus represents the County's legal borrowing authority.

Legal Debt Margin Calculation for Fiscal Year 2013-2014:

Appraised valuation on June 30, 2013	\$12,415,733,145
Debt limit (8% of appraised valuation)	\$ 993,258,652

Gross Debt

Total Bonded Debt	\$77,023,378
Limited Obligation Bonds	\$31,790,000
Authorized and Unissued Bonds	\$16,000,000
Federal/State Revolving Loan	\$21,730,889
Notes Payable	\$ 319,950
Capital Leases	\$ 351,829
Total Gross Debt	\$147,216,046
Statutory Deductions	(\$57,873,277)
Net Debt	<u>\$ 89,342,769</u>
Legal Debt Margin	\$875,371,401



Debt Service

Debt Service expenditures in the General Fund for FY 2014-15 are as follows:

<u>Bonds</u>	<u>Adopted 2014-15</u>
Moore County Schools Refunding Debt Series 2012	\$228,308
Moore County Schools GO Debt Series 2008	2,227,705
Moore County Schools GO Debt Series 2009A	1,569,449
Moore County Schools Refunding Debt Series 2009B	1,368,494
Sandhills Community College Refunding Debt Series 2012	209,282
Sandhills Community College GO Debt Series 2008	556,926
Sandhills Community College GO Debt Series 2009A	535,039
Sandhills Community College Refunding Debt Series 2009B	432,156
Public Safety Detention Center (LOB)	<u>3,059,252</u>
Total Bonds	\$10,186,611
 <u>Other Obligations</u>	 <u>Adopted 2014-15</u>
Track Loader for Solid Waste	51,619
Capital Lease – SAN	<u>103,306</u>
Total Other Obligations	\$154,925
 Total General Fund	 \$10,341,536

Debt Service expenditures in the Enterprise Funds for FY 2014-15 are as follows:

<u>Bonds</u>	<u>Adopted 2014-15</u>
Limited Obligation Bonds	659,425
USDA East Moore Water District Phase I	100,202
USDA East Moore Water District Phase II	419,024
USDA East Moore Water District Phase III	<u>162,115</u>
Total Bonds	\$1,340,766
 <u>Other Obligations</u>	 <u>Adopted 2014-15</u>
Pinehurst Lift Station	72,913
Pinehurst Cannon Park Water Tower	78,965
WPCP Interceptor	1,421,800
Pinehurst Lift Station 3-4	75,350
New Wells	88,776
Interceptor Sewer Rehab	<u>66,153</u>
Total Other Obligations	\$1,803,957
 Total Enterprise Fund	 \$3,144,723

Debt Service expenditures in other Funds for FY 2013-14 are as follows:

<u>Component Units</u>	<u>Adopted 2014-15</u>
Airport Hanger	156,000



Debt Service

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit and taxing power of the County. Principle and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2014 are as follows:

	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Balance Outstanding on June 30, 2014
General Fund:					
College/Schools Refunding Debt 2012	1.43%	2012	6/1/2017	1,705,000	1,230,000
College/Schools GO Debt Series 2008	3.25-4.75%	2008	6/1/2028	40,000,000	33,650,000
College/Schools GO Debt Series 2009	2.5-4.5%	2009	6/1/2029	29,500,000	24,825,000
College/Schools Refund. Debt Series 2009	2.0-3.0%	2009	6/1/2018	14,050,000	5,100,000
Total General Fund					64,805,000
Enterprise Fund:					
USDA-East Moore Water District Phase I	4.50%	2003	6/1/2042	1,797,000	1,560,000
USDA-East Moore Water District Phase II	4.125-4.5%	2008	6/1/2048	7,661,000	7,301,000
USDA-East Moore Water District Phase III	3.25%	2012	6/1/2051	3,760,000	3,357,378
Total Enterprise Fund					12,218,378
Limited Obligation Bonds:					
Public Safety Complex/Detention Center	2.5-5.0%	2010	6/1/2031	29,830,000	24,085,000
Pinehurst Area Utility Project	2.5-5.0%	2010	6/1/2031	8,590,000	7,705,000
Total Limited Obligation Bonds					31,790,000
Total Bonds					108,813,378

The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves. The following is a listing of installment purchases in the General Fund:

General Fund:					
Track Loader	2.17%	2011	6/21/2016	244,376	100,940
Total:					100,940

Enterprise Fund:					
Water Tower	4.58%	2002	4/10/2017	850,000	219,010
Total:					219,010

Federal/State Revolving Loans:



Debt Service

Enterprise Fund:	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Balance Outstanding on June 30, 2014
ARRA Clean Water Revolving Loan	0.00%	2011	5/1/2030	1,462,425	1,166,600
WPCP Revolving Loan	2.22%	2014	5/1/2033	20,000,000	19,000,000
Lifstation 3-4 Replacement Clean Water State Revolving Loan	2.00%	2015	5/1/2034	1,100,000	468,334
Interceptor Sewer Rehab State Emergency Revolving Loan	0.00%	2015	5/1/2034	1,224,390	1,095,955
Total Enterprise Fund					21,730,889

Capital Leases:

Governmental Fund:	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Balance Outstanding on June 30, 2014
Stretchers 2012	6.77%	2012	12/28/2015	88,857	36,789
Stretchers 2014	6.29%	2014	5/9/2018	31,971	24,899
SAN 2013	3.37%	2013	10/1/2016	483,922	290,141
Total Enterprise Fund					351,829



Debt Service

The following is a historical presentation of debt service as of June 30 for the years 2006-2014. The 2014 presentation is an estimate. The information for the other years came from the financial audit.

Moore County Debt	Principal as of June 30, 2006	Total of Remaining Interest*	Total as of June 30, 2006
Moore County Schools Debt	\$ 27,622,915	\$ 7,415,083	\$ 35,037,998
Sandhills Community College Debt	\$ 9,510,088	\$ 3,422,991	\$ 12,933,079
General County Government Debt	\$ 4,956,762	\$ 901,070	\$ 5,857,832
Total Utility Fund Debt	\$ 6,212,330	\$ 2,599,004	\$ 8,811,334
Grand Total	\$ 48,302,095	\$ 14,338,148	\$ 62,640,243
Percent Change Year to Year	-9.18%	-13.83%	-10.28%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 37,231,186	\$ 3,232,950	\$ 40,464,136

Moore County Debt	Principal as of June 30, 2007	Total of Remaining Interest*	Total
Moore County Schools Debt	\$ 24,693,019	\$ 6,222,077	\$ 30,915,096
Sandhills Community College Debt	\$ 8,910,784	\$ 3,009,222	\$ 11,920,006
General County Government Debt	\$ 4,132,474	\$ 640,319	\$ 4,772,793
Total Utility Fund Debt	\$ 5,575,575	\$ 2,330,821	\$ 7,906,396
Total General Govt. Debt Service	\$ 43,311,852	\$ 12,202,439	\$ 55,514,291
Percent Change Year to Year	-10.33%	-14.90%	-11.38%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 38,301,252	\$ 3,371,460	\$ 41,672,712

Moore County Debt	Principal as of June 30, 2008	Total of Remaining Interest*	Total as of June 30, 2008
Moore County Schools Debt	\$ 53,706,696	\$ 22,353,764	\$ 76,060,460
Sandhills Community College Debt	\$ 16,311,479	\$ 6,920,603	\$ 23,232,082
General County Government Debt	\$ 4,811,549	\$ 719,390	\$ 5,530,939
Total Utility Fund Debt	\$ 12,618,475	\$ 2,146,912	\$ 14,765,387
Grand Total	\$ 87,448,199	\$ 32,140,669	\$ 119,588,868
Percent Change Year to Year	101.90%	163.40%	115.42%
Tax Rate	\$0.4450 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$ 49,525,448	\$ 3,350,236	\$ 52,875,684

>Voter Approved general obligation bonds increased principal by \$40 million

>East Moore Water District Phase 2 increased utility debt principal by \$7.6 million



Debt Service

Moore County Debt	Principal as of June 30, 2009	Total of Remaining Interest*	Total as of June 30, 2009
Moore County Schools Debt	\$ 72,099,723	\$ 29,870,893	\$ 101,970,616
Sandhills Community College Debt	\$ 23,074,167	\$ 9,593,352	\$ 32,667,519
General County Government Debt	\$ 3,966,738	\$ 537,151	\$ 4,503,889
Total Utility Fund Debt	\$ 11,971,477	\$ 10,275,172	\$ 22,246,649
Grand Total	\$ 111,112,105	\$ 50,276,568	\$ 161,388,673
Percent Change Year to Year	27.06%	56.43%	34.95%
Tax Rate	\$0.4790 cents (Co. General)	\$0.025 (ALS)	
Tax Revenue	\$ 54,531,052	\$ 2,852,715	\$ 57,383,767

>Voter Approved general obligation bonds increased principal by \$29.5 million

Moore County Debt	Principal as of June 30, 2010	Total of Remaining Interest*	Total as of June 30, 2010
Moore County Schools Debt	\$ 67,813,812	\$ 27,107,288	\$ 94,921,100
Sandhills Community College Debt	\$ 22,129,822	\$ 8,703,360	\$ 30,833,182
General County Government Debt	\$ 2,931,810	\$ 379,672	\$ 3,311,482
Total Utility Fund Debt	\$ 11,328,611	\$ 9,757,182	\$ 21,085,793
Grand Total	\$ 104,204,055	\$ 45,947,502	\$ 150,151,557
Percent Change Year to Year	-6.22%	-8.61%	-6.96%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 53,858,198	\$ 2,328,988	\$ 56,187,186

Moore County Debt	Principal as of June 30, 2011	Total of Remaining Interest*	Total as of June 30, 2011
Moore County Schools Debt	\$ 63,464,523	\$ 24,568,934	\$ 88,033,457
Sandhills Community College Debt	\$ 21,185,477	\$ 7,869,329	\$ 29,054,806
General County Government Debt	\$ 30,099,184	\$ 11,210,831	\$ 41,310,015
Total Utility Fund Debt	\$ 20,512,742	\$ 13,860,882	\$ 34,373,624
Grand Total	\$ 135,261,926	\$ 57,509,976	\$ 192,771,902
Percent Change Year to Year	29.80%	25.16%	28.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 54,274,878	\$ 2,319,762	\$ 56,594,640

>Limited Obligation Bonds for Public Safety/Detention Center increased principal by \$29.8 million

>Limited Obligation Bonds for Moore County Public Utilities increased principal by \$8.6 million



Debt Service

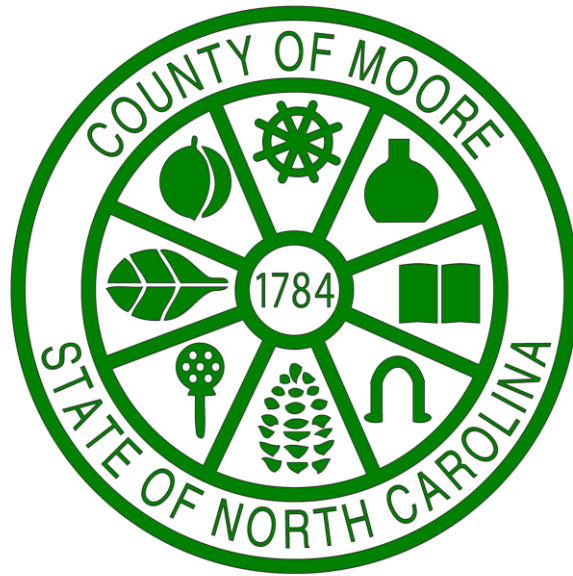
Moore County Debt**	Principal as of June 30, 2012	Total of Remaining Interest*	Total
Moore County Schools Debt	\$ 59,945,387	\$ 22,150,150	\$ 82,095,537
Sandhills Community College Debt	\$ 19,999,613	\$ 7,060,919	\$ 27,060,532
General County Government Debt	\$ 28,177,597	\$ 9,960,216	\$ 38,137,813
Total Utility Fund Debt	\$ 36,741,502	\$ 19,111,832	\$ 55,853,334
Grand Total	\$ 144,864,099	\$ 58,283,117	\$ 203,147,216
Percent Change Year to Year	7.10%	1.34%	5.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 54,838,299	\$ 2,347,201	\$ 57,185,500

>State Revolving Loan for Water Pollution Control Plant increased principal for utilities by \$11 million as of June 30, 2012. The full \$20 million loan will show at project completion

>East Moore Water District Phase 3 increased utility debt principal by \$3.7 million

Moore County Debt**	Principal as of June 30, 2013	Total of Remaining Interest*	Total
Moore County Schools Debt	\$ 53,411,781	\$ 18,967,391	\$ 72,379,172
Sandhills Community College Debt	\$ 16,032,219	\$ 5,494,347	\$ 21,526,566
General County Government Debt	\$ 26,610,408	\$ 8,799,010	\$ 35,409,418
Total Utility Fund Debt	\$ 42,223,272	\$ 19,267,344	\$ 61,490,616
Grand Total	\$ 138,277,680	\$ 52,528,092	\$ 190,805,772
Percent Change Year to Year	-4.55%	-9.87%	-6.08%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 55,981,367	\$ 2,403,038	\$ 58,384,405

Moore County Debt**	Principal as of June 30, 2014	Total of Remaining Interest*	Total
Moore County Schools Debt	\$ 49,951,305	\$ 16,894,698	\$ 66,846,003
Sandhills Community College Debt	\$ 14,853,695	\$ 4,891,501	\$ 19,745,196
General County Government Debt	\$ 24,537,770	\$ 7,677,228	\$ 32,214,998
Total Utility Fund Debt	\$ 41,873,277	\$ 18,067,605	\$ 59,940,882
Grand Total	\$ 131,216,047	\$ 47,531,032	\$ 178,747,079
Percent Change Year to Year	-5.11%	-9.51%	-6.32%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 57,624,802	\$ 2,469,348	\$ 60,094,150



Five Year Financial Forecast



The County plans for long term solutions to funding issues both in the Capital Improvement Budget (CIP) and operational budgets. The CIP is forecast for 10 years and can be found in the CIP and Debt Management section. This section is devoted to budget projections for the operating budget. These projections are made with the best information available at the time of this writing. The following assumptions, graphs and other information provided are the basis for the forecast.

General Fund-Assumptions

Revenue

- **Property Tax**-Since FY 09, property tax revenues have been trending toward little to no growth. This is in contrast to historic growth of 3+/- % in previous years. This trend is expected to continue with only modest growth over FY 14 and FY 15. We expect the real estate market to pick up in FY 15 and FY 16 and property tax revenue to increase in FY 17, 18 and FY 19. Pre-FY 08 property tax revenue may not be re-established until FY 17 or later.
- **Sales Tax**-This tax, to a greater extent than the property tax, is sensitive to the economy. Between FY 09 and 10, sales tax revenue dropped by 18%. We forecast that sales tax will recover more quickly than the property tax and will mirror the progress of the economy.
- **Other Taxes and Licenses**-This source of revenue is expected to remain constant over the next five years, with only a slight increase in the out years commensurate with the real estate market and general economy.
- **Unrestricted Intergovernmental**-After a large decrease from FY 09 to 10, this revenue source has leveled out and is forecast to remain at this level thru FY 17.
- **Restricted Intergovernmental**-This source of funding is projected to incrementally decrease over the forecast period due to national economic and political pressure.
- **Investment income**-As a result of the collapse of the global financial markets and other factors, interest income has been reduced by 80% since FY 09. The projection is uncertain in the future because interest rates are currently at record lows, but projected to go up over the next 5 years because of inflation. The amount of increase is uncertain. We have a modest increase projected through FY 17 of an 8-10 % in revenue (not rates) due to higher interest rates.
- **Charges for Services**-We expect this source of revenue to remain constant over the 5 year period with slower demand and slower growth of services.
- **Donations**-this revenue is expected to flatten out at approximately \$40,000 per year during the 5 year period.
- **Other Financing Sources**-This category includes appropriated fund balance, transfers from other funds and miscellaneous revenues.

Expenditures

- **Salaries and Wages**-This expenditure component has remained relatively stable from FY 09-11. In FY 13, salaries and wages were increased by approximately 4%. This will affect future budgets; therefore, this component is forecast to rise by 1.5% per year.
- **Fringe Benefits**-In FY 14 benefits were increased due to increasing pension obligations, health care costs, and salary increases. We expect benefits to rise by 3% per year.
- **Operating Costs**-these costs have remained steady or decreased over the past 3 years. We expect to see these costs to remain at little or no increase. Further, as budgets constrict, and as personnel are removed from the payroll, it is expected that operational costs will also be decreased.
- **Debt Service**-General Fund debt is expected to slowly decline over the next 5 years.



Five Year Financial Forecast

- Education, Including Debt-This component is expected to rise at or greater than the rate of inflation. Historically, the largest share of the General Fund expenditures goes to education and debt. The State is in the process of shifting to local government a greater share of the school costs and therefore this component is expected to rise at greater than the cost of living.
- Other-This category contains contingency funds, undistributed benefits and grants among other accounts. Although it has been erratic in growth and contraction in the past, this component is forecast to remain at the FY 12 level or less.

Enterprise Fund Assumptions

Revenues

- Charges for Services-Over the projection period, demand will be slightly below historic norms due to the recession, generating lower increases in the revenue base. A growth rate of 1% is considered to be realistic through FY 15 and increasing slowly thereafter.
- Other Revenues-Investment earnings, grants and appropriated retained earnings make up the majority of this category of revenue. These revenues are expected to remain flat with grants/loans made to the county in prior years by the State will be fulfilled.

Expenditures

- Salaries and Wages-This component is expected to rise about 1.5 % per year just as other County employees, based on the FY 13 cost of living, step and benefit increases. There is no cost of living budgeted in FY14 and 2.0% for FY15.
- Fringe Benefits-An expected increase of 3% per year based on the General Fund assumptions outlined above.
- Operating Costs-These costs are expected to stabilize in the 5 year forecast, primarily due to slower than usual growth and the completion of the upgrade and expansion of the Water Pollution Control Plant (WPCP).
- Capital Outlay-This expenditure is expected to remain at consistent levels due completion of the WPCP and the East Moore Water District Project.

Internal Service Fund Assumptions

Revenues and Expenditures

This fund is composed of Risk Management. Since this is an internal service department, their revenues and expenditures should equal and are earned from departments and functions they serve in county government. An overall increase in expense and revenue is built into budgets in the operating funds for services provided by internal service departments and therefore to include it here would overstate the forecast.

Special Revenue Funds

Revenues

This fund is made up of the Emergency Medical Service Fund (EMS), E911 Emergency Telephone System (E911), Soil and Water Conservation and Transportation Services.

Five Year Financial Forecast



- Advanced Life Support Tax-Since this tax is collected on the same basis as the property tax, the same assumptions are made as in the General Fund.
- Charges for Services-In the Transportation Fund, we expect demand to grow at a rate of 1 to 1.5% per year thus increasing this revenue which makes up 54% of the revenue of the department.
- Other Revenues-Other revenues such as medical reimbursements and grants are expected to be level in the forecast period. Medicaid cost reimbursements may decrease, but we have no current basis to determine how much it will decrease.

Expenditures

- Salaries and Wages, Fringe Benefits-These costs will mirror the increases for all employees as stated above for the General Fund.
- Operating Costs-In the EMS fund, we expect costs to go up slightly in advance of the Consumer Price Index. This is calculated at 2% per year for this forecast. In Transportation Services, we expect the costs to continue to rise due to fuel costs by 1.5% per year. However, this increase is expected to be offset by an increase in revenue because of greater demand.

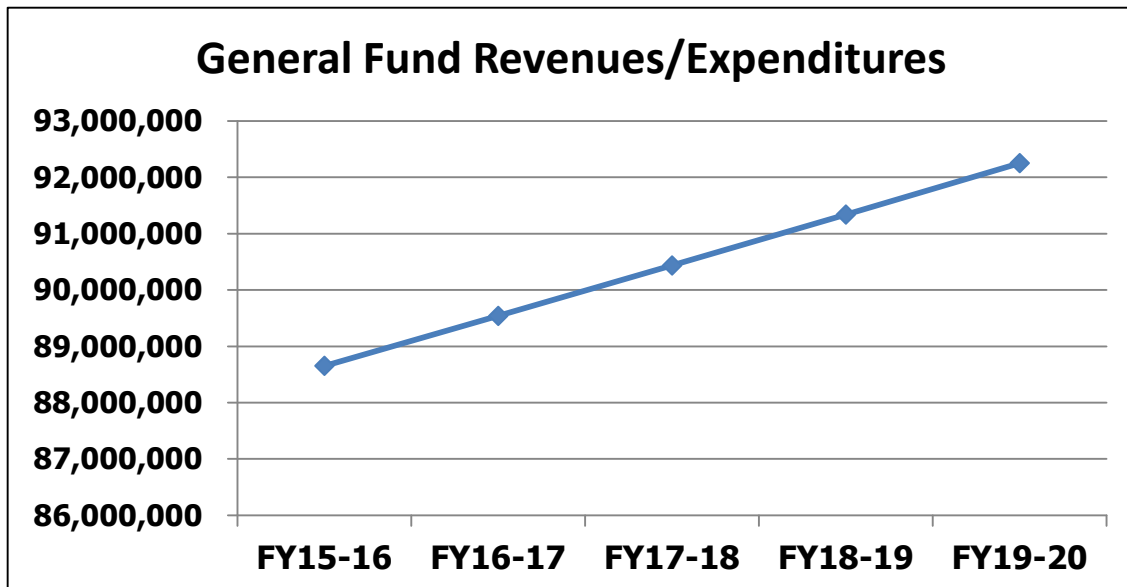


Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the General fund.

REVENUES	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Property Tax	55,400,000	55,954,000	56,513,540	57,078,675	57,649,462
Sales Tax	15,100,000	15,251,000	15,403,510	15,557,545	15,713,121
Other Taxes & Licenses	188,000	189,880	191,779	193,697	195,634
Unrestricted Governmental	194,000	195,940	197,899	199,878	201,877
Restricted Governmental	10,550,000	10,655,500	10,762,055	10,869,676	10,978,372
Investments	160,000	161,600	163,216	164,848	166,497
Charges for Services	3,795,000	3,832,950	3,871,280	3,909,992	3,949,092
Donations	37,000	37,370	37,744	38,121	38,502
Other Revenue	3,229,637	3,261,933	3,294,553	3,327,498	3,360,773
Total	88,653,637	89,540,173	90,435,575	91,339,931	92,253,330

EXPENDITURES	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Salaries & Wages	21,947,452	22,166,927	22,388,596	22,612,482	22,838,607
Benefits	7,302,896	7,375,925	7,449,684	7,524,181	7,599,423
Operating Costs	12,547,230	12,672,702	12,799,429	12,927,424	13,056,698
Debts	561,055	566,666	572,332	578,056	772,332
Education, including Debt	39,460,355	39,854,958	40,253,508	40,656,043	40,874,108
Other Expenditures	6,834,649	6,902,995	6,972,025	7,041,746	7,112,163
Total	88,653,637	89,540,173	90,435,575	91,339,931	92,253,330



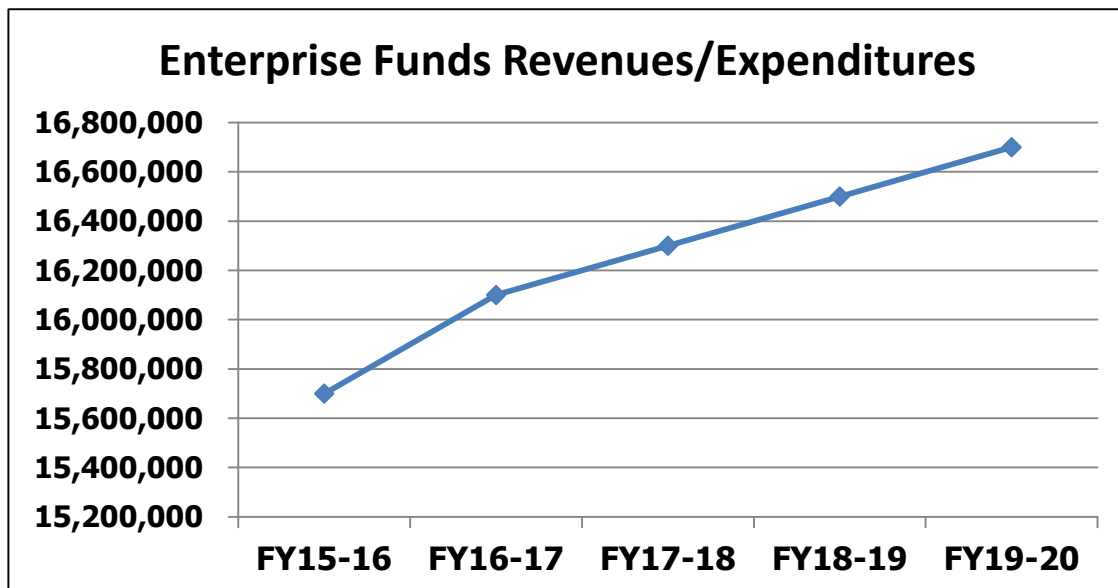
Five Year Financial Forecast



The following is a presentation of the five year financial forecast for the enterprise funds.

REVENUES	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Charges for Services	15,700,000	16,100,000	16,300,000	16,500,000	16,700,000
Other Revenue	-	-	-	-	-
Total	15,700,000	16,100,000	16,300,000	16,500,000	16,700,000

EXPENSES	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Salaries & Wages	2,364,000	2,423,100	2,483,678	2,545,769	2,609,414
Benefits	940,000	963,500	987,588	1,012,277	997,000
Operating Costs	7,900,000	8,097,500	8,299,938	8,507,436	8,720,122
Capital Outlay	800,000	820,000	840,500	861,513	883,050
Transfer to Capital Reserve	1,600,000	1,640,000	1,681,000	1,723,025	1,766,101
Other Expense	2,096,000	2,155,900	2,007,298	1,849,980	1,724,313
Total	15,700,000	16,100,000	16,300,000	16,500,000	16,700,000



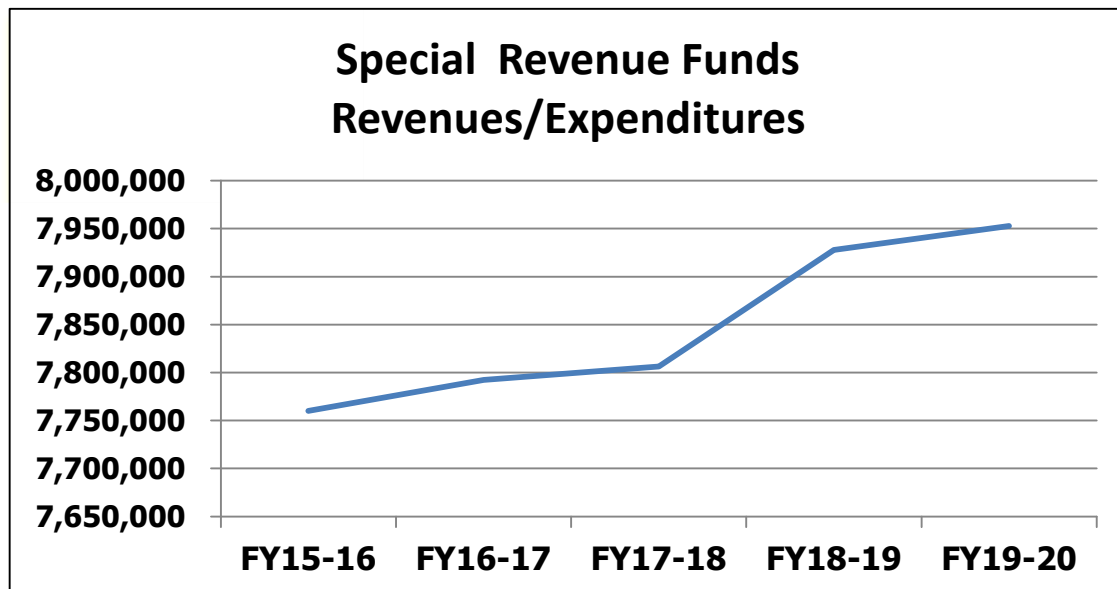


Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the Special Revenue funds.

REVENUES	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
ALS Tax	2,441,170	2,465,582	2,490,238	2,515,140	2,540,291
E911 PSAP	428,350	428,350	428,350	428,350	428,350
Charges for Services	797,900	805,879	813,938	822,077	830,298
Restricted Governmental	550,000	550,000	600,000	600,000	600,000
Other Revenue	3,542,710	3,542,710	3,473,755	3,562,165	3,553,970
Total	7,760,130	7,792,521	7,806,280	7,927,732	7,952,909

EXPENDITURES	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Salaries & Wages	3,283,380	3,349,048	3,416,029	3,484,349	3,554,036
Benefits	938,400	957,168	976,311	995,838	1,015,754
Operating Costs	2,233,000	2,233,000	2,233,000	2,240,000	2,036,350
Capital Outlay	600,000	600,000	600,000	625,000	625,000
Other Expenditures	705,350	653,305	580,940	582,545	721,769
Total	7,760,130	7,792,521	7,806,280	7,927,732	7,952,909



Supplemental Information



About Moore County

Moore County, North Carolina, with a population of 91,912 comprises an area of approximately 705.49 square miles. There are eleven incorporated towns in Moore County-Aberdeen, Cameron, Carthage, Foxfire Village, Pinebluff, Pinehurst, Robbins, Southern Pines, Taylortown, Vass and Whispering Pines. Carthage is the County Seat. Moore County is located in the Sandhills area of the south-central portion of the state and is known for its' world class golf courses and equestrian activities.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's 625 person workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

From a historical perspective, archeological findings indicate that Indians of the Siouan family inhabited the area that is now Moore County formed as early as the beginning of the sixth century, until about 400 years ago. They hunted and camped throughout the area and, in places, settled in villages. A well-used Indian trail, which crosses the County, is thought to have first been beaten out by buffaloes on their annual migrations from the piedmont to the coastal marshes. This trail, which later came to be known as the Yadkin Road, played an important role in the early settlement of Moore County.

The earliest European settlers came to the region about 1739. During the ensuing years, additional settlers, largely English, Ulster Scots, and Germans moved into the area, traveling down the "Great Wagon Road" from Pennsylvania or up the Cape Fear River Valley from Wilmington. Most settled on the fertile lands of the "clay country" along the Deep River in northern Moore County. By the mid-1750's, the area was sparsely, but evenly settled.

The next twenty years saw a large influx of settlers, particularly Highland Scots, who immigrated to the colonies to escape the harsh economic and political conditions which existed in Scotland at the time. These Highlanders settled in the Sandhills of the southeast, an area bypassed by earlier settlers due to the pooriness of the soil. The industrious Scots, making the best of what they had, soon established the manufacture of naval stores as a major industry of the vast forests of longleaf pines.

The American Revolution curtailed the influx of settlers to the area and set the stage for bitter conflict. The Highlanders, who had taken an oath of allegiance to the King of England before leaving Scotland, remained loyal to the British throne; settlers in the "clay country" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the State.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly



Supplemental Information

set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880s, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking "refuge from the northern blizzard" began to flock to the resort towns. Shaw's Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

During the 20th century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

The following is demographic information about Moore County which was updated in 2013 following the 2010 census.

• Population	91,912
• Change from 2000	+19.5%
• Percent of persons under 5 years of age	5.4%
• Percent of persons between 5 and 18	21.3%
• Percent of persons between 18 and 65	23.7%
• Percent of females	52.0%
• Percent of white persons	82.7%
• Percent of black persons	13.3%

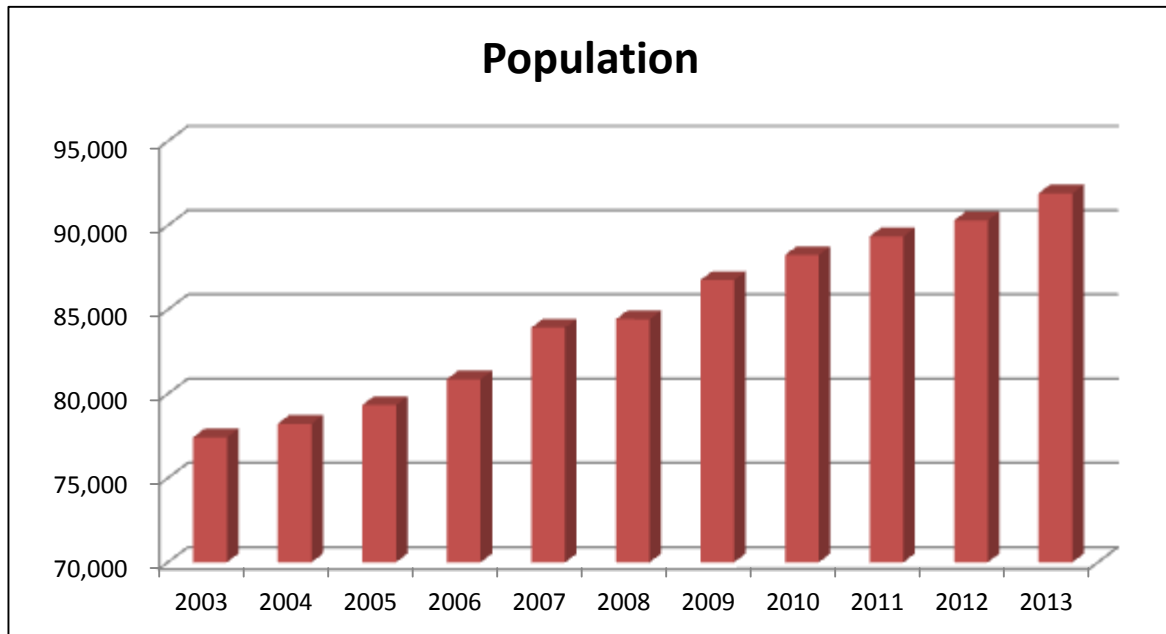
The above information reflects the fact that Moore County has a strong retirement community, which is driving the demographics for the area.

Supplemental Information



The population of Moore County continues to grow at a steady rate. The County's unemployment rate, while still high at 8.82% is better than most surrounding counties and is better than the state average.

Fiscal Year	Population	Median Age	School Enrollment	Unemployment Rate
2003	77,424	42.76	11,331	7.20%
2004	78,226	43.04	11,711	5.90%
2005	79,342	43.32	11,937	5.40%
2006	80,867	43.52	12,014	4.80%
2007	83,933	44.80	12,294	4.80%
2008	84,435	45.00	12,334	4.90%
2009	86,754	45.00	12,270	8.60%
2010	88,247	45.00	12,280	10.80%
2011	89,352	45.00	12,842	8.70%
2012	90,302	45.00	12,828	8.90%
2013	91,912	46.00	12,707	8.82%

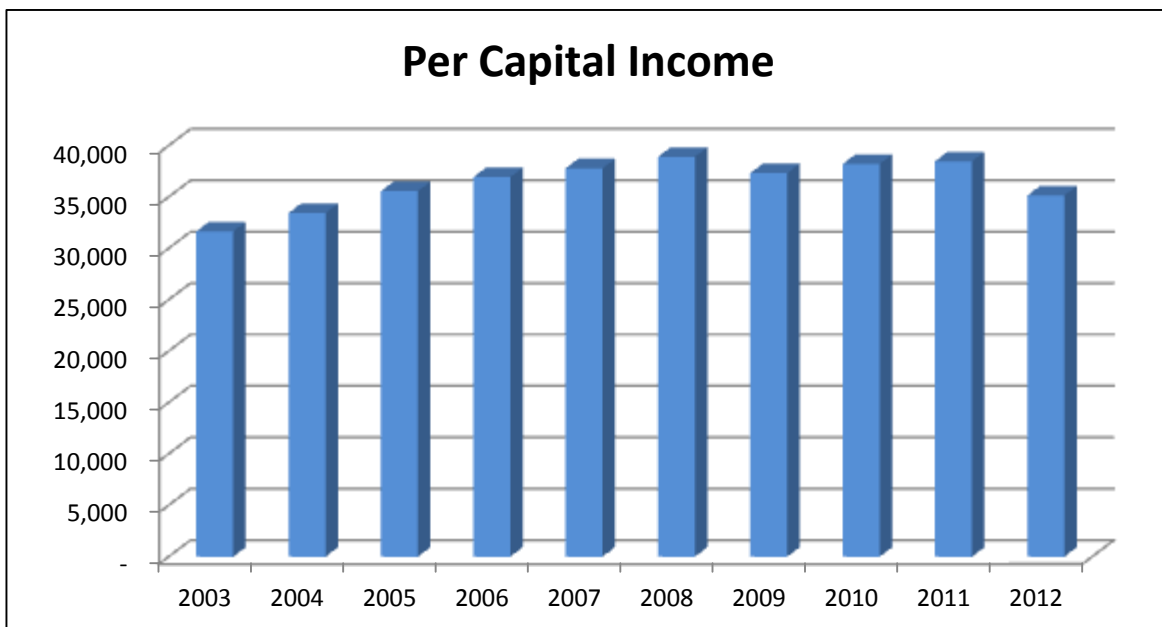




Supplemental Information

The Per Capita income for Moore County dipped in 2009 following the recession, but is on the way back up and has passed the 2008 levels. It fell again in 2012 due to the economy shift.

Fiscal Year	Personal Income (Thousands)	Per Capital Personal Income
2003	2,498,623	31,655
2004	2,677,962	33,447
2005	2,893,745	35,575
2006	3,048,519	36,932
2007	3,183,084	37,800
2008	3,348,213	38,919
2009	3,256,847	37,330
2010	3,384,698	38,216
2011	3,407,714	38,477
2012	2,987,920	35,152



Supplemental Information



The following charts list the major employers for Moore County and the major tax payers for Moore County. The top ten tax payers make up about 3.23% of the total revenues for the County. Much of that value is related to the golf resorts and the golf industry.

Employer	Employees	Rank
First Health of the Carolinas	1000 & OVER	1
Moore County Schools	1000 & OVER	2
Pinehurst, Inc.	500-999	3
County of Moore	500-999	4
Sandhills Community College	500-999	5
St. Joseph of the Pines	250-499	6
Wal-Mart Associates, Inc.	250-499	7
Pinehurst Medical Clinic, Inc.	250-499	8
Food Lion, LLC	250-499	9
Trident Management, Inc.	100-249	10

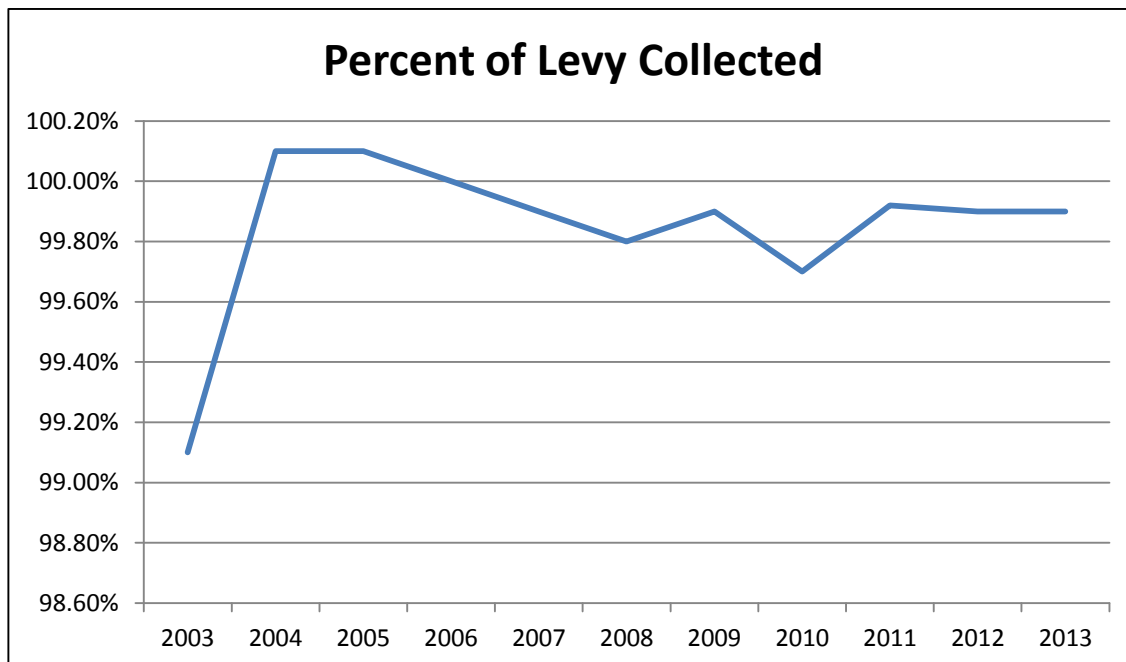
Tax Payer	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Resorts of Pinehurst	86,129,730	1	0.69%
Progress Energy	80,974,138	2	0.65%
Pinehurst, Inc.	51,782,600	3	0.42%
Forest Creek Investors, LLC	49,109,850	4	0.40%
Hawthorne Pinecrest, LLC	24,344,970	5	0.20%
Pinehurst Surgical	23,614,600	6	0.19%
Country Club of North Carolina	22,028,920	7	0.18%
Randolph Electric Member Corp	21,694,219	8	0.17%
Carolina Telephone & Telegraph	21,614,153	9	0.17%
Pinehurst Medical Group, LLC	20,244,470	10	0.16%
Total Assessed Valuation of Top 10	401,537,650		3.23%
Balance of Assessed Valuation	12,014,195,495		96.77%
Total Assessed Valuation 2013	12,415,733,145		100.00%



Supplemental Information

Moore County has had an extremely high tax collection rate of over 99% for 20+ years. The tax payers in Moore County deserve a lot of credit for paying their share of property taxes in a timely manner. Also, the tax department deserves a lot of credit for working with tax payers to make this a reality.

Fiscal Year	Total Tax Levy	Amount Collected	Percent of Levy	Collections in Subsequent Years	Revised Amount Collected	Percent of Levy
2003	\$30,771,000	30,225,000.00	98.20%	\$289,000	\$30,514,000	99.10%
2004	\$36,416,000	36,019,000.00	98.90%	\$431,000	\$36,450,000	100.10%
2005	\$37,215,000	36,892,000.00	99.10%	\$351,000	\$37,243,000	100.10%
2006	\$37,353,000	37,025,000.00	99.10%	\$299,000	\$37,324,000	100.00%
2007	\$38,775,000	38,442,000.00	99.10%	\$278,000	\$38,720,000	99.90%
2008	\$49,934,000	49,574,000.00	99.30%	\$269,000	\$49,843,000	99.80%
2009	\$54,958,000	54,564,000.00	99.30%	\$316,000	\$54,881,000	99.90%
2010	\$54,434,000	53,939,000.00	99.10%	\$329,000	\$54,268,000	99.70%
2011	\$54,684,000	54,236,000.00	99.18%	\$403,000	\$54,639,000	99.92%
2012	\$55,370,000	54,870,000.00	99.10%	\$486,000	\$55,356,000	99.90%
2013	\$56,115,394	55,771,067.00	99.39%	\$398,869	\$56,169,936	99.90%

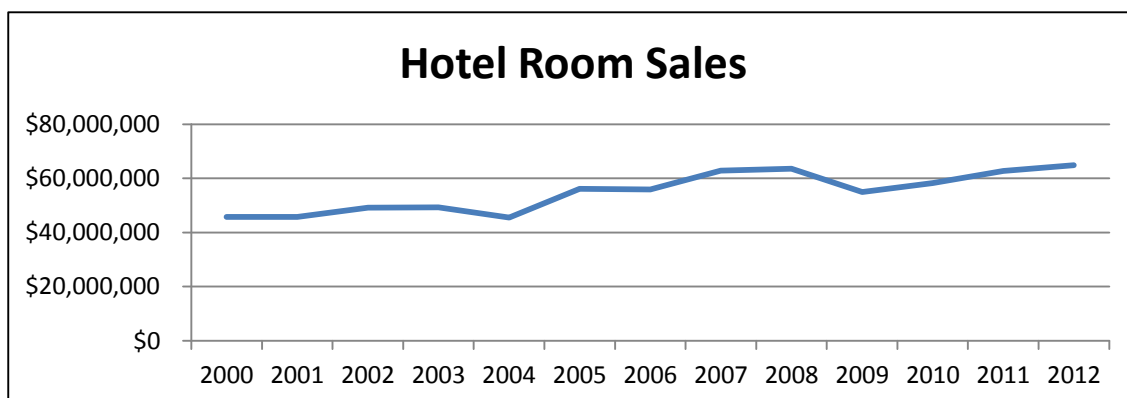
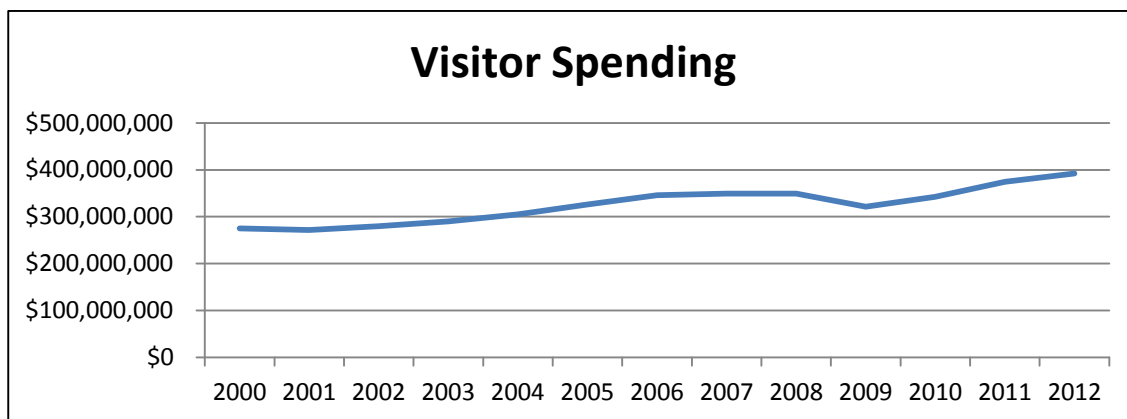


Supplemental Information



The Moore County Convention and Visitor's Bureau (CVB) was created by the North Carolina General Assembly to promote the tourism and convention business in Moore County. The County includes the CVB in the annual budget as a component unit and provides the accounting services for a fee. The CVB has an independent Board. Revenue to the travel and tourism industry has mirrored the economy and based on the charts, FY09 was impacted the most by the economic downturn with a 14% reduction from the previous fiscal year. FY10 shows a 3% increase in hotel room sales over the previous fiscal year, while 2011 grew almost 8%. Visitor spending for FY11 has increased over 9% from 2010 to 2011.

Fiscal Year	Visitor Spending	Hotel Occupancy	Hotel Avg. Daily Rate	Hotel Room Sales
2000	\$274,980,000	51%	\$100.89	\$45,692,127
2001	\$271,420,000	50%	\$99.09	\$45,735,621
2002	\$279,850,000	53%	\$104.10	\$49,151,930
2003	\$290,100,000	53%	\$105.10	\$49,342,479
2004	\$305,150,000	50%	\$99.68	\$45,479,000
2005	\$326,050,000	54%	\$110.26	\$56,106,864
2006	\$346,170,000	54%	\$104.62	\$55,922,729
2007	\$349,070,000	54%	\$117.22	\$62,843,049
2008	\$349,346,000	52%	\$119.80	\$63,576,434
2009	\$321,230,000	49%	\$108.34	\$54,889,979
2010	\$342,250,000	52%	\$106.37	\$58,225,462
2011	\$374,210,000	55%	\$113.28	\$62,776,622
2012	\$392,160,000	55%	\$117.76	\$64,892,248





Budget Glossary

ALS – Advanced Life Support. Emergency Management services charges an ALS tax to all Moore County citizens.

Assigned Fund Balance – Internal constraints, lower level than committed for fund balance.

Available Fund Balance – Your available balance is the amount you can spend.

Balanced Budget – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

Capital Improvements Program - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

CAFR – Comprehensive Annual Financial Report (CAFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

Category - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Committed Fund Balance – Internal constraints at the highest (Board) level-do not expire, require Board action to undo.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department - An organizational unit responsible for carrying out a major governmental function.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement - Payment for goods and services in cash or by check.

Budget Glossary



Earmark - To designate funds for a specific use.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

ESAC – Emergency Services Advisory Committee

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

Expenditure - The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

Fiscal Policy - The financial policy, adopted by the Board of Commissioners, and used by the County staff in budgetary and financial matters.

Fiscal Year - The time period designating the beginning and ending period for recording financial transactions. The County of Moore's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used by the County, including land, buildings, machinery, furniture and other equipment.

FTE – Full-time equivalent is the ratio of the total number of paid hours during a period (part time, full time and contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time. In other words, one FTE is equivalent to one employee working full-time.

Function - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

Fund - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditure, and is therefore also known as surplus funds.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.



Budget Glossary

General Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

GASB – The acronym used for General Accounting Standards Board.

GFOA – The acronym used for Government Finance Officers Association of the United States and Canada.

General Fund – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as the Sheriff's department, Public Safety, Parks and Recreation, Administration, Finance, Planning and Community Development, as examples.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government.

Geographic Information System (GIS) – A County database, including hardware, software, and personnel. This system is to be utilized as a planning tool by County departments.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

Inter-fund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Internal Service Fund- A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

Inventory - A detailed listing of property currently held by the government.

Investment Earnings - Revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the County to spread the cost of the acquisition over several budget years.

Levy - To impose taxes, special assessments, or service charges for the support of County activities.

Budget Glossary



Line Item Budget - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act - This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long term debt is recognized when due.

Non-Spendable – not in cash form

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers - Routine and/or recurring transfers of assets between funds.

Performance Measures - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates).

Personnel - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

Productivity - A measure of the increase of service output of County programs compared to the per unit resource input invested.

Program - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary - A government's continuing business type activities.

Reclassification - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Restricted – External restrictions (laws, grantors)



Budget Glossary

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise Fund.

Reserve - A portion of fund balance earmarked to indicate what is not available for expenditure, or is legally segregated for a specific future use.

Resolution – a decision on some matter; verdict; judgement. Written documentation on a process approved by the Board of Commissioners determining the purpose, action, method, procedure, etc.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

Revenue - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues that are classified according to their source or point of origin.

Special Revenue Fund - A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Tax Base - The assessed valuation of all taxable real and personal property.

Unassigned Fund Balance – No external or internal constraints on the fund balance.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

VFIS – Volunteer Firemen's Insurance Services, Incorporated.